12

U.S. Department
of Transportation
Urban Mass
Transportation
Administration

Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System

NEWARK PUBLIC LIBRARY

JUL 24 1986

U. S. GOVT. PUBS.
DEPOSITORY 378

Reporting Manual and Sample Forms (All Reporting Levels)

June 1986

UMTA Office of Technical Assistance
Information Services Staff

TD7.8:

PREFACE

Under Section 15 of the Urban Mass Transportation Act of 1964, as amended, the Secretary of Transportation may not make any grant under Section 5 or 9 of the Act unless the applicant for the grant and any beneficiaries are each subject to a reporting system and a uniform system of accounts and records as prescribed by the Secretary. In response to the needs of transit operators, State and local governments, planning organizations, and the general public, the reporting system has been developed in two formats: (1) a mandatory reporting system, and (2) a voluntary reporting system.

The mandatory reporting system specifies the minimum data that must be reported by all grant applicants and beneficiaries of Urban Mass Transportation Administration (UMTA) Section 5/9 funds. The voluntary reporting system includes a greater degree of detail for reporting revenue and expense data; it is the additional detail that is "voluntary" under the system.

Four different reporting levels have been established: Required (or R), C, B, and A. These are presented below along with the recommended fleet size classifications of the principal mode of operation for each voluntary reporting level.

Reporting Level

minimum detail----------> greatest detail

Level R	Level C	Level B	Level A
required level	voluntary level	voluntary level	voluntary level
all systems	suggested for $\leq$ 100 revenue vehicles	suggested for 101-500 revenue vehicles	suggested for > 500 revenue vehicles, and all rapid rail systems

The instructions and forms for Levels A, B, and C all satisfy the minimum reporting requirements, but are more detailed than Level R. Level R is essentially a subset of the more detailed levels. Thus, reporters who elect to report under one of the voluntary levels will in the process be completing most Level R forms also. The only differences are in some revenue and expense forms.

The size classification for voluntary level reporting is only recommended. Any operator may report at a more or less detailed level than indicated. For example, a bus operator with 200 revenue vehicles may report at Level A or C instead of Level B. From the standpoint of the Federal government, any one of the levels satisfies the reporting requirement unless a transit agency applied for and received funding for a Management Information System grant conditioned on voluntary level reporting. There may be State or local regulations, however, which require a specific level. Reporters therefore should check with their State and/or local authorities before selecting a reporting level.

TABLE OF CONTENTS

PREFACE	i
TABLE OF CONTENTS	iii
LIST OF TABLES	iv
I. INTRODUCTION	1
Purpose of the Manual	3
Reference Documents	3
Purchased Transportation	3
Special Reporting Requirements	3
Reporting Procedure	4
How To Complete the Forms	7
Certification of Financial Data	7
Certification of Section 9 Data	8
II. BASIC INFORMATION REPORT FORMS	000- 1
Form 001: Transit System Identification Schedule	000- 2
Form 002: Contractual Relationship Identification Schedule	000- 4
Form 003: Maximum Service Vehicles Summary Schedule--Directly Operated Service	000- 6
Form 004: Maximum Service Vehicles Summary Schedule--Purchased Transportation	000-10
Form 005: Supplemental Information Schedule	000-14
Form 006: Section 9 Statistics Summary	000-16
III. CAPITAL REPORT FORMS	100- 1
Form 101: Balance Sheet Summary Schedule	100- 2
Form 103: Capital Subsidiary Schedule--Sources of Public Capital Assistance	100- 4
IV. REVENUE REPORT FORMS	200- 1
Form 201: Revenue Summary Schedule	200- 2
Form 202: Revenue Detail Schedule	200- 4
Form 203: Revenue Subsidiary Schedule--Sources of Public Assistance	200-10

TABLE OF CONTENTS (continued)

V. EXPENSE REPORT FORMS 300- 1

Form 301: Expenses Classified by Function 300- 2
Form 310: Expenses Classified by Function 300- 6
Form 311: Direct, Joint and Total Expenses by Object Class and Mode 300-12
Form 312: Direct, Joint and Total Expenses by Object Class and Mode 300-16
Form 313: Direct, Joint and Total Expenses by Object Class and Mode 300-20
Form 315: System Summary, by Object Class 300-24
Form 321: Operators Wages Subsidiary Schedule 300-28
Form 331: Fringe Benefits Subsidiary Schedule 300-32
Form 332: Pension Plan Questionnaire 300-34

VI. NON-FINANCIAL OPERATING DATA REPORT FORMS 400- 1

Form 401: Transit System Service Period Schedule 400- 2
Form 402: Revenue Vehicle Maintenance Performance and Energy Consumption Schedule 400- 6
Form 403: Transit Way Mileage Schedule 400- 8
Form 404: Transit System Employee Equivalent Schedule 400-12
Form 405: Transit System Accidents Schedule 400-18
Form 406: Transit System Service Supplied, Service Consumed, Service Personnel, & Service Operated Schedule (Non-Rail Modes) 400-20
Form 406A: Annual Report to UMTA 400-26
Form 406B: Annual Report to UMTA-Demand Response 400-28
Form 407: Transit System Service Supplied, Service Consumed, Service Personnel, & Service Operated Schedule (Rail Modes) 400-30
Form 408: Revenue Vehicle Inventory Schedule 400-36

VII. REFERENCE DOCUMENTS A- 1

LIST OF TABLES

Table 1. Summary of Section 15 Reporting Forms 4
Table 2. Mode, Vehicle and Ownership Codes 000- 9
Table 3. Aggregation of Functions For Expense Classification 300- 5
Table 4. Expense Functions to Which Operators' Wages Are Distributed 300-31
Table 5. Manufacturers Codes for Reporting Revenue Vehicle Inventories (Bus and Demand Response Vehicles) 400-40
Table 6. Manufacturers Codes for Reporting Revenue Vehicle Inventories (Rail and Other Vehicles) 400-41

I. INTRODUCTION

INTRODUCTION

Purpose of the Manual. The purpose of this manual is to provide instructions and sample forms for reporting data at all reporting levels under Section 15 of the Urban Mass Transportation Act of 1964, as amended. This information is required of all applicants for and beneficiaries of grants under Sections 5 or 9 of the Act. Agencies submitting Section 15 reports may only submit data for transit services which they directly operate and purchase under contract from public agencies and/or private carriers.

The manual is designed to provide all necessary instructions for completing forms. It supersedes all previous instruction manuals published for levels R, C, B, and A. This instruction manual can be used by reporters at all reporting levels of detail. At the top right hand corner of the instructions for each form is a heading indicating the appropriate reporting level(s) for that particular form.

As further guidance, Table 1 presents a list of specific forms that should be completed for each reporting level. The table may also be useful as a check-off sheet. Exceptions to the general use of a particular form for all reporters are given along with the number and name of the form. These exceptions are also noted in the instructions for each form.

Reference Documents. The Uniform System of Accounts and Records is described in the following volumes of a report entitled Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System, January 1977 (referred to as the USOA in this Manual).

Volume I - General Description
Volume II - Uniform System of Accounts and Records

Volume II and UMTA Circular 9030.1 (Section 9 Formula Grant Application Instructions) are essential to the understanding of the forms and instructions presented in this instruction manual, and should be in the possession of the persons responsible for developing and reporting the data on the forms. These documents can be obtained by calling or writing UMTA (see below). Complete references for these and other Section 15 related documents are listed in Part VII of this Manual.

Purchased Transportation. Reporters must submit a separate Form 403, 406, 407, and 408 with the aggregate data for all purchased transportation contracts involving less than 50 vehicles to provide annual maximum services (Object Class Code 508.01). A separate Section 15 report must be submitted for or by each contractor using 50 or more vehicles to provide annual maximum purchased transportation service (Object Class Code 508.02).

Special Reporting Requirements. Special reporting requirements have been issued for the following transit services:

- commuter rail services
- vanpool services

Reporters who directly operate or purchase these services should contact UMTA to receive these special reporting requirements.

READEX FICHE best copy available

Reporting Procedure. Transit agencies may obtain forms and address questions to:

Urban Mass Transportation Administration
Office of Technical Assistance
Information Services Staff (URT-7)
400 Seventh Street, S.W., Room 6419
Washington, DC 20590

Telephone (202) 426-9157

One original and 2 copies of completed reports, containing all required forms for the appropriate reporting level and certifications described below, should be sent to the above address. The data contained in the report should cover the reporter's own fiscal year. The report is due to UMTA, 120 days after the close of the reporter's fiscal year.

If you change your fiscal year, please notify UMTA as soon as possible.

TABLE 1. SUMMARY OF SECTION 15 REPORTING FORMS

NO.	TITLE	REPORTING LEVEL R	A	B	C
BASIC INFORMATION REPORT FORMS					
001	Transit System Identification Schedule	X	X	X	X
002	Contractual Relationship Identification Schedule	X	X	X	X
003	Maximum Service Vehicles Summary Schedule--Directly Operated Service	X	X	X	X
004	Maximum Service Vehicles Summary Schedule--Purchased Transportation	X	X	X	X
005	Supplemental Information Schedule	0	0	0	0
006	Section 9 Statistics Summary	X[1]	X[1]	X[1]	X[1]
CAPITAL REPORT FORMS					
101	Balance Sheet Summary Schedule	X[2]	X[2]	X[2]	X[2]
103	Capital Subsidiary Schedule--Sources of Public Capital Assistance	X	X	X	X

(continued)

LEGEND

X - Required for both single mode and multi-mode transit systems.
0 - Optional reporting form, with minor exceptions.
1 Required only for reporters whose data are used in the Section 9 formula.
2 Not required if the transit system is a department of local government or of a public utility.

TABLE 1. SUMMARY OF SECTION 15 REPORTING FORMS (continued)

NO.	TITLE	REPORTING LEVEL R	A	B	C
REVENUE REPORT FORMS					
201	Revenue Summary Schedule	X			
202	Revenue Detail Schedule		X	X	X
203	Revenue Subsidiary Schedule--Sources of Public Assistance	X	X	X	X
EXPENSE REPORT FORMS					
301	Expenses Classified by Function	S			
310	Expenses Classified by Function	M			
311	Direct, Joint and Total Expenses by Object Class and Mode		X		
312	Direct, Joint and Total Expenses by Object Class and Mode			X	
313	Direct, Joint and Total Expenses by Object Class and Mode				X
315	System Summary, by Object Class		X	X	X
321	Operators Wages Subsidiary Schedule	X[3,4]	X[3,4]	X[3,4]	X[3,4]
331	Fringe Benefits Subsidiary Schedule	X[3]	X[3]	X[3]	X[3]
332	Pension Plan Questionnaire	X[3]	X[3]	X[3]	X[3]

(continued)

LEGEND

X - Required for both single mode and multi-mode transit systems.
S - Required for single mode systems only.
M - Required for multi-mode systems only.
3 Required only for systems operating over 25 revenue vehicles in any mode to meet annual maximum service requirements.
4 Not required for reporters submitting their first Section 15 report. One form per mode is required for each mode in which more than 25 revenue vehicles are operated to meet annual maximum service requirements.

TABLE 1. SUMMARY OF SECTION 15 REPORTING FORMS (continued)

NO.	TITLE	REPORTING LEVEL R	A	B	C
	NON-FINANCIAL OPERATING DATA REPORT FORMS				
401	Transit System Service Period Schedule	X[5]	X[5]	X[5]	X[5]
402	Revenue Vehicle Maintenance Performance and Energy Consumption Schedule	X[5]	X[5]	X[5]	X[5]
403	Transit Way Mileage Schedule	X[5]	X[5]	X[5]	X[5]
404	Transit System Employee Equivalent Schedule	X[5]	X[5]	X[5]	X[5]
405	Transit System Accidents Schedule	X[5]	X[5]	X[5]	X[5]
406	Transit System Service Supplied, Service Consumed, Service Personnel, & Service Operated Schedule (Non-Rail Modes)	X[5,6]	X[5,6]	X[5,6]	X[5,6]
406A	Annual Report to UMTA	X[6,7]	X[6,7]	X[6,7]	X[6,7]
406B	Annual Report to UMTA-Demand Response	X[6,8]	X[6,8]	X[6,8]	X[6,8]
407	Transit System Service Supplied, Service Consumed, Service Personnel, & Service Operated Schedule (Rail Modes)	X[5,6]	X[5,6]	X[5,6]	X[5,6]
408	Revenue Vehicle Inventory Schedule	X[6]	X[6]	X[6]	X[6]

LEGEND

X - Required for both single mode and multi-mode transit systems.
5 One form per mode is required.
6 Separate forms are required for: (1) directly operated service; and (2) purchased transportation.
7 Required only for reporters using Circular 2710.1.
8 Required only for demand response systems using Circular 2710.2.

How to Complete the Forms. Reporters should take care to take the following steps when filling out Section 15 forms:

1. Review carefully all instructions and necessary reference documents before filling out the forms.

2. It is strongly recommended that reporters use a typewriter when filling out the forms. If you must fill them out by hand, be sure to enter all data clearly in ink, in the proper spaces.

3. All figures should be reported to the nearest dollar. The general rule for all applicable forms is: round 50 cents and above upward, and below 50 cents downward.

4. Be sure that both your Transit System ID Number and the end date of your fiscal year are written on all forms (see instructions for Form 001).

5. Be sure to file each form in your package, even if you are not required to complete it. If a specific form does not apply to you, write "N/A" on that form.

Certification of Financial Data. Transit agencies must file with their Section 15 report, a letter or report signed by an independent public accountant or other responsible independent entity such as a state audit agency, which attests to the conformity, in all material respects, of the financial data with respect to the definitions and concepts prescribed in Volume II and other reference documents of the USOA. The following is a suggested certification statement for financial data:

> "In connection with our regular examination of the financial statements of _____ for the year ended _____, on which we have reported separately under date of _____, we have also reviewed the reporting forms listed below and included in the _____ report for the year ended _____, required under Section 15 of the Urban Mass Transportation Act, for conformity in all material respects with the requirements of the Urban Mass Transportation Administration as set forth in its applicable Uniform System of Accounts and Records and Reporting System. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the Uniform System of Accounts and Records."

LIST OF REPORTING FORMS BEING REPORTED UPON

"Based on our review, in our opinion, the accompanying reporting forms identified above (except as noted below) 1/ conform in all material respects with the accounting requirements of the Urban Mass Transportation Administration as set forth in its applicable Uniform System of Accounts and Records and Reporting System."

Signed:_____ Date:_____

Certification of Section 9 Data. A certification of the data used to apportion Section 9 funds is required for all reporters who are in or serve urbanized areas with populations of 200,000 or more. The Section 9 data certification must be signed by an independent auditor. It should attest to the following items:

- there is a system in place and maintained for recording data in accordance with Section 15 definitions;
- there are source documents available to support the reported data (which must be kept for UMTA review and audit at any time up to 3 years following UMTA's receipt of the Section 15 report);
- there is a system in place to record these data on a continuing basis;
- there is a system of internal controls to assure accuracy of the data collection process and recording system;
- data collection methods are those suggested by UMTA, or are at least equivalent in assuring quality and precision, and;
- the data presented appear to be accurate.

1/ Parenthetical phrase inserted only when exceptions are to be reported.

II. BASIC INFORMATION REPORT FORMS

(000 SERIES)

FORM 001

TRANSIT SYSTEM IDENTIFICATION SCHEDULE

Transit ID ☐☐☐☐ Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

1. Transit system name: _____

_____

2. Transit system address:

Street address _____

City _____

State _____ Zip Code _____

3. Person to be contacted regarding this report:

_____
Last Name First Name and Initial(s)

Title _____

Telephone _____
area code number extension

4. Reporting Level:

- ☐ R - Required Level
- ☐ A - A Level (Voluntary)
- ☐ B - B Level (Voluntary)
- ☐ C - C Level (Voluntary)

5. Type of organization: (Check one only)

- ☐ A. Public agency or authority which directly operates all transit service (not a State DOT)
- ☐ B. Public agency or authority which contracts for some or all transit service (not a State DOT)
- ☐ C. State Department of Transportation
- ☐ D. Private carrier under contract to one or more public agencies
- ☐ E. Private carrier not under contract to a public agency
- ☐ F. Other (describe on Form 005)

This Form is for All Reporting Levels

FORM 001: TRANSIT SYSTEM IDENTIFICATION SCHEDULE

The purpose of Form 001 is to obtain basic organizational information about reporters filing Section 15 data. This information is necessary to validate Section 15 data and to determine the apportionments under the Section 9 program. This form is required of all reporters, and each question must be completed.

INSTRUCTIONS

Transit ID. Enter your four digit Section 15 identification number in the space provided. This number should also be entered on all other forms submitted with your Section 15 report. If you have not received an identification number, please write UMTA Headquarters in Washington, D.C. (Please indicate the transit system name, transit system address, fiscal year end date, and person to be contacted.)

Fiscal Year End. Enter the transit agency's fiscal year end date (month, day and year) for the data being reported. This date should also be entered on all other forms submitted with your Section 15 report.

1. Transit System Name. Enter the full organizational name of the transit reporter. Do not use abbreviations or acronyms.

2. Transit System Address. Enter the full address of your organization. When identifying the State, please use the official post office abbreviation.

3. Person To be Contacted. Enter the name of the person whom UMTA can contact if there are any questions regarding the reported data.

4. Reporting Level. Check the box for the appropriate Section 15 reporting level that is being used by your organization. This level should also be entered on all other data forms submitted with your Section 15 report.

5. Type of Organization. Check the box for the type of transit reporter that best characterizes your organization. These include public transit agencies, other public agencies, State DOTs, private carriers under contract to a public body, private carriers not under contract, or other organizations.

FORM 002 Page of

CONTRACTUAL RELATIONSHIP IDENTIFICATION SCHEDULE

(Use as many pages as necessary)

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ Month ☐☐ Day ☐☐ Year Mode(s) ____ ____ ____

1. Name of agency or carrier: _____
2. Address _____
   City _____
   State _____ Zip Code _____
3. Name of contact person: _____
   Title _____
   Telephone _____ area code number extension

4. Agency in Item 1 is:
   - ☐ A. Public agency contracting for transit service
   - ☐ B. Other public agency providing transit service under contract
   - ☐ C. Private carrier providing transit service under contract
   - ☐ D. Private carrier contracting for transit service
   - ☐ E. Other (describe on Form 005)

5. Nature of contractual relationship (check all boxes that apply):
   - ☐ A. Cash reimbursement of some or all of contract carrier's operating deficit
   - ☐ B. Cash payment to contract carrier for specific mass transportation services
   - ☐ C. Cash reimbursement to contract carrier for reduced fare programs
   - ☐ D. Vehicles are given, loaned, or leased for below market value to contract carrier
   - ☐ E. Other. Explain monetary consideration received and obligations incurred by contract carrier on Form 005.

6. Number of vehicles used for contracted service: _____
7. Contract Amount: $ _____

This Form is for All Reporting Levels

FORM 002: CONTRACTUAL RELATIONSHIP IDENTIFICATION SCHEDULE

The purpose of Form 002 is to identify all contractual relationships engaged in by transit reporters for providing or acquiring purchased transportation services. This information is necessary to validate Section 15 data and to determine the apportionments under the Section 9 program. This form has only a single page format. Each reporter should use as many pages as are necessary, and number the pages accordingly. Enter the reporter's mode in the upper righthand corner of Form 002. If no contractual relationships are being reported, only one form should be submitted with "N/A" indicated on line 01.

Form 002 is used by transit agencies for reporting purchased service contracts with other private and public carriers. It also is used by private and some public carriers for reporting transit service being provided under contract to a public agency. If a reporter is engaged in more than one such contractual relationship, a separate Form 002 should be submitted for each contract.

INSTRUCTIONS

1. Name of Agency or Carrier. Enter the full name of the organization from whom you are purchasing transportation or with whom you are under contract to provide transit services.

2. Address. Enter the full address of the organization listed in item 1. When identifying the State, please use the official post office abbreviation.

3. Name of Contact Person. Enter the name, title, and telephone number of the person from the agency or carrier identified in item 1 whom UMTA can contact if there are any questions regarding the reported data.

4. Agency in Item 1. Check the box that best characterizes the organization that is providing you with purchased transportation or with whom you are under contract to provide transit services.

5. Nature of Contractual Relationship. Check the appropriate box(es) to describe the nature of the contractual relationship(s) between your organization and the organization in Item 1. Check all boxes that apply. If you are a public operator, check box B if your agency does some or all contracting for service.

6. Number of Vehicles Used For Contracted Service. Enter the number of vehicles used for the contract service to meet maximum service requirements.

7. Contract Amount. Enter the dollar amount of the contract you have with the agency or carrier listed in item 1.

FORM 003 Page of

MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- DIRECTLY OPERATED SERVICE

(Use as many pages as necessary)

Level

Transit ID

Fiscal Year End Month Day Year

		VEHICLES OPERATED IN MAXIMUM SERVICE			VEHICLES AVAILABLE FOR MAXIMUM SERVICE		
a	b	c	d	e	f	g	h
Line No.	MODE	VEHICLE TYPE	NUMBER	OWNERSHIP CODE	VEHICLE TYPE	NUMBER	OWNERSHIP CODE
01							
02							
03							
04							
05							
06							
07							
08							
09							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

This Form is for All Reporting Levels

FORM 003: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- DIRECTLY OPERATED SERVICE

The purpose of Form 003 is to collect information on the characteristics of the reporter's directly operated annual maximum service fleet, and the total service fleet available to meet that annual maximum. It is to be used only by reporters providing directly operated transit service. Vehicles used in providing purchased transportation services should be reported on Form 004. A reporter's vehicles leased/loaned, etc. to a private provider under contract to that agency also should be reported on Form 004.

Form 003 has only a single page format. Each reporter should use as many pages as are necessary and number each page.

Mnemonic Codes. The mnemonic codes in Table 2 are used to describe modes, vehicle types, and ownership characteristics. These codes are to be used on Forms 003, 004, and all other forms requiring mode, vehicle type, and ownership characteristics.

INSTRUCTIONS

Vehicles Operated in Maximum Service (Maximum Service Fleet). In columns B through E, using the mnemonic codes listed in Table 2, enter the mode, type, and number of vehicles in operation to meet the annual maximum service requirements. This revenue vehicle count should be taken during the reporter's maximum season of the year, on the week and day that this maximum occurs. Do not take the count on a day when a special event or extreme set of circumstances would cause the resulting tally to represent a "one time" event rather than a recurring maximum service requirement. (If the "OR" mode code or vehicle type code is used, describe it on Form 005). Do not include any standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance. Only the vehicles needed to operate the maximum service should be counted. If the maximum service fleet varies during the year, i.e., if different schedules are in effect that require different numbers of maximum service vehicles, the highest figure should be reported.

If vehicles are used for multiple modes (e.g. small buses used for both demand responsive and conventional bus service), these vehicles should be allocated to the appropriate modes. This may result in fractional entries that should be rounded to the nearest whole number.

Vehicles Available for Maximum Service (Total Active Service Fleet). For each mode, enter the types and total number of vehicles available to meet the annual maximum service in columns F through H. The total active fleet includes spares, out-of-service vehicles, and vehicles in or awaiting

FORM 003: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- DIRECTLY OPERATED SERVICE (continued)

maintenance. It does not include vehicles being held for sale, emergency contingency use1/, etc. If the total active fleet for a given mode varies during the year, the reported figure should represent the same time period as that used for annual maximum service fleet.

Special Note on the Determination and Reporting of Fleet Size. Additional data on the total and active vehicle fleets, inventoried at the end of the reporter's fiscal year, are reported on Form 408. The key to understanding the various reporting requirements for vehicle fleets is the specific time periods used for taking count. Forms 003 and 004 are concerned primarily with determining vehicle requirements under conditions of maximum service demand, whenever such maximum demand occurs during the year. Form 408 is concerned primarily with establishing a static count of both active and inactive vehicles at fiscal year end, including vehicles that have been in revenue service, but are now being stored for emergency contingency use or awaiting sale, etc. These different measurements of vehicle fleet size are summarized as follows:

Forms 003/004	Form 408
Time Period: Varies: measured on the day and week of the year the reporter's annual maximum service occurs.	Time Period: Fixed: measured at end of reporter's fiscal year.
Maximum Service Fleet Includes only vehicles in operation to meet annual maximum needs. Excludes standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance.	Vehicles in Total Fleet Includes all vehicles held by a reporter, including those in storage, emergency contingency fleet,1/ awaiting sale, etc.
Total Active Service Fleet Equal to the maximum service fleet plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Excludes vehicles being held for sale, emergency contingency use,1/ etc.	Active Vehicles in Fleet The number of vehicles in the year-end fleet that are available to operate in revenue service (including vehicles temporarily out-of service for routine maintenance and minor repairs).

1/ Emergency Contingency Fleet: Includes vehicles in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old or have 500,000 accumulated miles. They are retired or stored and are not ordinarily used in regular service.

TABLE 2. MODE, VEHICLE AND OWNERSHIP CODES

Mode Codes

AG - Automated Guideway Transit
CC - Cable Car
CR - Commuter Rail
DR - Demand Response
FB - Ferryboat
IP - Inclined Plane
JT - Jitney
MB - Motorbus
RR - Rapid Rail
SC - Streetcar or Light Rail
TB - Trolleybus
TR - Aerial Tramway
VP - Vanpool
OR - Other (define on Form 005)

Vehicle Type Codes

AB - Articulated Motor Bus
AG - Automated Guideway Vehicles
AO - Automobiles
BA - Motor Buses, Class A, (>35 seats)
BB - Motor Buses, Class B, (25-35 seats)
BC - Motor Buses, Class C, (<25 seats)
CC - Cable Cars
DB - Double Decked Buses
FB - Ferryboat
IP - Inclined Plane
RL - Commuter Rail Locomotives
RP - Commuter Rail Passenger Coaches
RR - Rapid Rail Vehicles
RS - Commuter Rail, Self-Propelled Passenger Cars
SB - School Buses
SC - Streetcars/Light Rail Vehicles
TB - Trolleybuses
TR - Aerial Tramways
VN - Vans
OR - Other (define on Form 005)

Ownership Codes

LP - Leased Under Lease Purchase Agreement
LR - Leased or Borrowed From Related Parties
OO - Owned Outright
TL - True Lease
OR - Other (define on Form 005)

FORM 004 Page of

MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- PURCHASED TRANSPORTATION

(Use as many pages as necessary)

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ Month ☐☐ Day ☐☐ Year

		VEHICLES OPERATED IN MAXIMUM SERVICE				VEHICLES AVAILABLE FOR MAXIMUM SERVICE		
a	b	c	d	e	f	g	h	
Line No.	MODE	VEHICLE TYPE	NUMBER	OWNERSHIP CODE	VEHICLE TYPE	NUMBER	OWNERSHIP CODE	
01								
02								
03								
04								
05								
06								
07								
08								
09								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								

FORM 004: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- PURCHASED TRANSPORTATION

The purpose of Form 004 is to collect information on the characteristics of the annual maximum service fleet used by the contract carrier(s) to provide purchased transportation to the reporter. The ownership code(s) should indicate whether the contract carrier(s)' vehicles are owned, leased under lease purchase agreement (LP) or have some other relationship (see Table 2, p. 000-9 for codes). It is to be used only by systems reporting purchased transportation services from contract carriers who operate fewer than 50 revenue vehicles to provide those services.

If a contract carrier operates 50 or more revenue vehicles to provide the purchased transportation, a full Section 15 report must be filed separately either by or for that carrier. A reporter's vehicles leased/loaned, etc. to a private provider under contract to that agency should be reported on Form 004.

Form 004 has only a single page format. Each reporter should use as many pages as are necessary and number the pages accordingly.

Excluded Data. Some contract carriers provide transportation services in addition to those reported as purchased service. In these cases, care should be taken to ensure that the reported figures represent only those revenue vehicles in the carrier's fleet that are used to fulfill the terms of the purchased transportation contract.

Mnemonic Codes. The mnemonic codes in Table 2 are used to describe modes, vehicle types, and ownership characteristics. These codes are to be used in Forms 003, 004, and all other forms requiring mode, vehicle type, and ownership characteristics.

INSTRUCTIONS

Vehicles Operated in Maximum Service (Maximum Service Fleet). In columns B through E, using the mnemonic codes listed in Table 2, enter the mode, type, and number of vehicles in operation to meet the annual maximum service requirements. This revenue vehicle count should be taken during the reporter's maximum season of the year, on the week and day that this maximum occurs. Do not take the count on a day when a special event or extreme set of circumstances would cause the resulting tally to represent a "one time" event rather than a recurring maximum service requirement. (If the "OR" mode code or vehicle type code is used, describe it on Form 005.) Do not include any standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance. Only the vehicles needed to operate the maximum service should be counted. If the maximum service fleet varies during the year, i.e., if different schedules are in effect that require different numbers of maximum service vehicles, the highest figure should be reported.

If vehicles are used for multiple modes (e.g. small buses used for both demand responsive and conventional bus service), these vehicles should be allocated

FORM 004: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- PURCHASED TRANSPORTATION (continued)

to the appropriate modes. This may result in fractional entries that should be rounded to the nearest whole number.

Vehicles Available for Maximum Service (Total Active Service Fleet). For each mode, enter the types and total number of vehicles available to meet the annual maximum service in columns F through H. The total active fleet includes spares, out-of-service vehicles, and vehicles in or awaiting maintenance. It does not include vehicles being held for sale, emergency contingency use1/, etc. If the total active fleet for a given mode varies during the year, the reported figure should represent the same time period as that used for annual maximum service fleet.

Special Note on the Determination and Reporting of Fleet Size. Additional data on the total and active vehicle fleets, inventoried at the end of the reporter's fiscal year, are reported on Form 408. The key to understanding the various reporting requirements for vehicle fleets is the specific time periods used for taking count. Forms 003 and 004 are concerned primarily with determining vehicle requirements under conditions of maximum service demand, whenever such maximum demand occurs during the year. Form 408 is concerned primarily with establishing a static count of both active and inactive vehicles at fiscal year end, including vehicles that have been in revenue service but are now being stored for emergency contingency use or awaiting sale, etc. These different measurements of vehicle fleet size are summarized as follows:

Forms 003/004	Form 408
Time Period: Varies: measured on the day and week of the year the reporter's annual maximum service occurs.	Time Period: Fixed: measured at end of reporter's fiscal year.
Maximum Service Fleet Includes only vehicles in operation to meet annual maximum needs. Excludes standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance.	Vehicles in Total Fleet Includes all vehicles held by a reporter, including those in storage, emergency contingency fleet1/, awaiting sale, etc. Active Vehicles in Fleet The number of vehicles in the year-end fleet that are available

(continued)

This Form is for All Reporting Levels

FORM 004: MAXIMUM SERVICE VEHICLES SUMMARY SCHEDULE -- PURCHASED TRANSPORTATION (continued)

Forms 003/004	Form 408
Total Active Service Fleet Equal to the maximum service fleet plus spares, out-of-service vehicles, and vehicles in or awaiting maintenance. Excludes vehicles being held for sale, emergency contingency use1/, etc.	Active Vehicles in Fleet (cont.) to operate in revenue service (including vehicles temporarily out-of-service for routine maintenance and minor repairs).

1/ Emergency Contingency Fleet: Includes vehicles in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old or have 500,000 accumulated miles. They are retired or stored and are not ordinarily used in regular service.

FORM 005

SUPPLEMENTAL INFORMATION SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

Note: Use a separate page for each applicable item below. Check and describe only one item per page. Use as many pages as necessary.

1. ☐ Major service start-up
2. ☐ Major service discontinuance
3. ☐ Major new equipment or facilities
4. ☐ Fare change
5. ☐ Strike
6. ☐ Other major service interruption
7. ☐ Fleet total discrepancy (Form 408)
8. ☐ "Other" organization type (Form 001)
9. ☐ "Other" contractual relationship (Form 002)
10. ☐ "Other" mode(s) or vehicle type(s) (Forms 003/004)
11. ☐ "Other" reasons for days not operated (Forms 406/407)
12. ☐ Motorbus fixed guideway segments (Form 403)
13. ☐ Fare revenue retained by purchased service contractor (300 series forms)
14. ☐ Other

Description of above, plus any other relevant information.

This Form is for All Reporting Levels

FORM 005: SUPPLEMENTAL INFORMATION SCHEDULE

INSTRUCTIONS

Form 005 must be filed by all systems that had one or more of the following:

1. checked boxes marked "other" on Forms 001 and/or 002,
2. indicated "other" mode(s) or vehicle type(s) on Forms 003 and/or 004,
3. entered data on line 26 of Form 406 and/or line 27 of Form 407,
4. had a fleet total discrepancy on Form 408,
5. reported directional route miles for motorbus fixed guideway,
6. had contractor(s), object class 508.01, Forms 301-315 who retained fare revenues.

Transit systems serving urbanized areas of 200,000 or more inhabitants that report directional route miles for motor bus fixed guideway must describe all their motor bus fixed guideway segments on Form 005. The description of each segment must:

1. Indicate the length of the segment.
2. Indicate whether it is (a) a priority lane on a multi-lane roadway, (b) an exclusive lane parallel to a multi-lane roadway, but physically separated from general traffic lanes, (c) a stand-alone high-occupancy roadway of which no lane is open to general traffic, or (d) an exclusive access/egress lane to these lanes or terminal facilities.
3. Indicate the peak period traffic level (level of services) in the general traffic lanes for types (a) and (b) listed in item 2 and indicate the peak period traffic level (level of service) in the corridor served by roadway for type (c) listed in item 2.
4. Indicate the number of hours per week during which single-occupant private automobiles are legally prohibited from using any portion of the segment.
5. Indicate the number of hours per week during which that prohibition is enforced throughout the segment by officers of the law.

Form 005 may be used to describe service start-ups and discontinuances, major fare changes, strikes, and other significant service interruptions. It may also be used to provide narrative information on particular services being reported; to summarize fare structures, describe service areas and/or clarify unusual circumstances relevant to data; and to report anything germane to the Section 15 report that clarifies or expands upon information on other forms.

Only one box should be checked and described on each Form 005. Reporters should use as many pages of Form 005 as are necessary.

Form 006 Page of

SECTION 9 STATISTICS SUMMARY

Level ☐

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ Month ☐☐ Day ☐☐ Year

Line No		c ANNUAL TOTAL	d NON-UZA	e UZA	f UZA	g UZA
01	UZA Number					
02	Mode Code ☐☐☐☐					
03	FG/NF*					
04	Type of Service**					
05	Fixed Guideway Directional Route Miles					
06	Actual Vehicle Revenue Miles					
07	Passenger Miles					
08	Operating Expense (Reporting Agency)					
09	Operating Expense (Contract Service Provider(s))					
10	Retained Fare Revenue (Contract Service Provider(s))					
11	Mode Code ☐☐☐☐					
12	FG/NF*					
13	Type of Service**					
14	Fixed Guideway Directional Route Miles					
15	Actual Vehicle Revenue Miles					
16	Passenger Miles					
17	Operating Expense (Reporting Agency)					
18	Operating Expense (Contract Service Provider(s))					
19	Retained Fare Revenue (Contract Service Provider(s))					
20	Mode Code ☐☐☐☐					
21	FG/NF*					
22	Type of Service**					
23	Fixed Guideway Directional Route Miles					
24	Actual Vehicle Revenue Miles					
25	Passenger Miles					
26	Operating Expense (Reporting Agency)					
27	Operating Expense (Contract Service Provider(s))					
28	Retained Fare Revenue (Contract Service Provider(s))					

*FG = Fixed Guideway, NF = Non-Fixed Guideway

**DO = Directly Operated Service, PT = Purchased Transportation Service

This Form is for All Reporting Levels

FORM 006: SECTION 9 STATISTICS SUMMARY

Note: Form 006 is applicable only for transit agencies serving one or more urbanized area of 200,000 or over population.

Summarizing Section 9 Data. UMTA Section 9 funds are apportioned to large urbanized areas (UZAs equal to or over 200,000 population) based in part on their vehicle revenue miles, fixed guideway directional route miles, passenger miles and operating costs. These data are obtained directly from Section 15 reports. Form 006 is designed to summarize these data for use in computing Section 9 apportionments. It accomplishes this in four ways:

1) Allocating data when reporters serve more than one urbanized area;

2) Reporting data separately for each mode that is directly operated or purchased;

3) Allocating motorbus statistics when reporters have both "fixed guideway" and "non-fixed guideway" operations (as defined in the Section 9 formula); and

4) Reporting purchased transportation expenses that can be used in the incentive tier of Section 9.

Reporters should ensure that all allocations performed on these statistics are approved by the designated recipient (e.g., metropolitan planning organization, State transportation department) of UMTA funds in each UZA involved.

This form has only a single page format. A separate set of entries should be made for each mode. Each reporter should use as many pages as necessary, and number the pages accordingly. When filling out the form, the following conventions should be used: operating expenses should be rounded to the nearest dollar, vehicle revenue miles and passenger miles should be reported in whole numbers, and directional route miles should be reported to the nearest tenth of a mile.

Correspondence to Other Forms. Entries made for Section 9 statistics should be consistent with mode totals reported on other Section 15 forms. Note that data are reported separately for (1) directly operated service, (2) purchased service (each contract involving less than 50 vehicles to meet annual maximum service) and, (3) each mode.

FORM 006: SECTION 9 STATISTICS SUMMARY (continued)

Reporters are required to report separately the Section 9 data for directly operated service and purchased transportation service for contracts involving less than 50 vehicles. The data to be reported separately for each mode that is directly operated or purchased are as follows:

LINES ON FORM 006	DIRECTLY OPERATED SERVICE	PURCHASED SERVICE CONTRACTS INVOLVING LESS THAN 50 REVENUE VEHICLES	FORMS SOURCE
02/11/20	MODE CODE	MODE CODE	406/407
03/12/21	FG (Fixed Guideway) or NF (Non-Fixed Guideway)	FG or NF	403
04/13/22	TYPE OF SERVICE: "DO"	TYPE OF SERVICE: "PT"	406/407
05/14/23	FIXED GUIDEWAY DIRECTIONAL ROUTE MILES	FIXED GUIDEWAY DIRECTIONAL ROUTE MILES	403
06/15/24	ACTUAL VEHICLE REVENUE MILES	ACTUAL VEHICLE REVENUE MILES	406/407
07/16/25	PASSENGER MILES	PASSENGER MILES	406/407
08/17/26	OPERATING EXPENSE (REPORTING AGENCY: EXCLUDES 508.01 AND/OR 508.02)	OPERATING EXPENSE (REPORTING AGENCY: INCLUDES 508.01)	301/310 311-313
09/18/27 OR 10/19/28	----------	OPERATING EXPENSE OR RETAINED FARE REVENUE OF THE CONTRACT SERVICE PROVIDER(S)	--------

Remember that any adjustments to the actual service data reported on Forms 406 or 407 to reflect emergency shutdowns require the prior approval of UMTA. Form 005 may be used to expand the actual total for Section 9 purposes based on the latest operating statistics prior to the period of the shutdown provided that the method of calculating the annual total is clearly documented. From all other forms, reporters should enter data representing actual and not scheduled operations.

INSTRUCTIONS

Specifying Urbanized Areas. Reporters who served only one UZA and no non-UZAs during the reporting period should enter the UZA number in line 01, Column C, according to Census Bureau codes. Reporters who provided service in more than one UZA during the reporting period should indicate in line 01, columns E-G, the appropriate UZA numbers.

FORM 006: SECTION 9 STATISTICS SUMMARY (continued)

Service Description. In lines 02-04, 11-13, and 20-22, enter the appropriate codes in column B.

Allocating Data Among Urbanized and Non-Urbanized Areas. Reporters who are in or serve urbanized areas (UZAs) of 200,000 or more inhabitants should report all their applicable Section 15 data on Form 006, whether or not those particular data are used for the Section 9 formula allocation. Reporters who serve only one urbanized area and no non-urbanized areas, need only to record their "Annual Total" data in column C. All other reporters should also complete column C and columns D-G, as appropriate. All relevant Section 15 data items should be allocated, where applicable, among non-urbanized areas, UZAs of 200,000 or more inhabitants, and UZAs of less than 200,000 inhabitants.

Allocating Motorbus Statistics Between Fixed and Non-fixed Guideways. As noted above, Form 006 may be used to allocate motorbus statistics when service is provided on both "fixed guideway" (exclusive and controlled access right-of-ways on Form 403) and "non-fixed guideway" categories. Note that this option for allocating motorbus statistics is for fixed scheduled operations only; vanpools and demand response operations are to be included under the non-fixed guideway category. This optional allocation meets the requirements of the Section 9 formula that distributes funds in separate categories for fixed guideway and non-fixed guideway service.

Operating Expenses: Directly Operated Service. Operating expenses for each of the reporter's directly operated modes should equal the amount reported for "Total System Expenses" on Form 301 or for "Total Mode Expenses" reported on Forms 310, 311, 312, or 313 minus the amounts reported in Object Class Code(s) 508.01 and/or 508.02.

Operating Expenses: Purchased Service. The reporter's operating expenses for each purchased transportation mode should equal the amounts reported for that mode in Object Class Code 508.01 on Forms 301, 310, 311, 312, or 313 plus the reporter's own related expenses (such as administration, marketing, etc.) for the purchased transportation service(s). Additionally, for each purchased transportation mode the reporter must also provide the total overall expenses incurred by the contractor as a result of the purchased transportation agreement. (These expenses may be in addition to the expenses recovered through the contract.) If the contractor is unable to report all operating expenses associated with the purchased transportation services, fare revenues retained by the contractor may be reported instead of "Operating Expense (Contract Service Providers)." See lines 10, 19, and 28 for reporting retained fare revenue.

A complete Section 15 report must be submitted for or by each contractor reported in Object Class Code 508.02.

III. CAPITAL REPORT FORMS

(100 SERIES)

FORM 101

BALANCE SHEET SUMMARY SCHEDULE

Level ☐

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ ☐☐ ☐☐
Month Day Year

a Line No.	OBJECT CLASS	b DOLLAR AMOUNT	c DOLLAR AMOUNT
	ASSETS		
01	101. Cash and Cash Items		
02	102. Receivables		
03	103. Materials and Supplies Inventory		
04	104. Other Current Assets		
05	105. Work in Progress		
06	111. Tangible Transit Operating Property		
07	Less Accumulated Depreciation		
08	112. Tangible Property Other Than for Transit Operations		
09	Less Accumulated Depreciation		
10	121. Intangible Assets		
11	Less Accumulated Amortization		
12	131. Investments		
13	141. Special Funds		
14	151. Other Assets		
15	**TOTAL ASSETS**		
	LIABILITIES AND CAPITAL		
16	201. Trade Payables		
17	202. Accrued Payroll Liabilities		
18	203. Accrued Tax Liabilities		
19	204. Short-Term Debt		
20	205. Other Current Liabilities		
21	211. Advances Payable		
22	221. Long-Term Debt		
23	231. Estimated Liabilities		
24	241. Deferred Credits		
25	**TOTAL LIABILITIES**		
26	301. Public *(Governmental)* Entity Ownership		
27	302. Private Corporation Ownership		
28	303. Private Noncorporate Ownership		
29	304. Grants, Donations, and Other Paid-in Capital		
30	305. Accumulated Earnings *(Losses)*		
31	**TOTAL CAPITAL**		
32	**TOTAL LIABILITIES AND CAPITAL**		

This Form is for All Reporting Levels

FORM 101: BALANCE SHEET SUMMARY SCHEDULE

The purpose of Form 101 is to collect basic financial information on reporters' assets, liabilities, and capital at the close of each fiscal year. The form applies to both single mode and multi-mode operators. If a multi-mode operator maintains separate balance sheet accounts for each mode, the separate sheets should be consolidated to provide single entries for this form. Form 101 is not required of transit systems that are a department of a city or county government or a utility company. All other reporters are required to submit balance sheet information.

Form 101 is designed for reporting balance sheet amounts at the summary, or 3-digit object class level in the Uniform System of Accounts and Records and Reporting System (USOA). It also provides for reporting accumulated depreciation and amortization. The two-column design allows balances for property and intangible asset accounts to be recorded both in total dollars as well as net of accumulated depreciation and amortization.

All data on this form should be rounded to the nearest dollar.

Volume II References. Sections 2.9, 3.1, 3.2, 4.1, 4.2, 5.1, 5.2.

INSTRUCTIONS

Assets. Using the definitions for the 3-digit asset object classes shown in Section 3.2, Volume II of the USOA, enter the appropriate amounts on line numbers 01-15 on Form 101. Note that accumulated depreciation should be recorded below "Tangible Operating Property" on line 07, column B. The net tangible transit operating property (line 06 less line 07) should be recorded on line 07, column C. The same procedure should be followed for lines 09 and 11.

Liabilities and Capital. Using the definitions for the 3-digit liability and capital object classes shown in Sections 4.2 and 5.2, Volume II, USOA, enter the appropriate amounts on lines 16-32 on Form 101. Reporters should make certain that "total assets," on line 15, equals "Total Liabilities And Capital," on line 32.

FORM 103

CAPITAL SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC CAPITAL ASSISTANCE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

Line No.	a	b	c	d
	GOVERNMENT FUNDS APPLIED TO TRANSIT SYSTEM		STATE GOVERNMENT	LOCAL GOVERNMENT
	PART A. FEDERAL GOVERNMENT			
	I. Funds received from UMTA Act of 1964, as amended			
01	Section 3 Funds			
02	Section 5, 9a, and/or 9 Funds			
03	Other UMTA Funds			
04	Total UMTA Funds			
	II. Funds received from other Department of Transportation Grant Programs *(Identify)*			
	_____			
05	Total Other DOT Funds			
	III. Other Federal Funding *(Identify)*			
	_____			
06	Total Other Federal Funding			
07	**TOTAL FEDERAL ASSISTANCE**			
	PART B. STATE/LOCAL GOVERNMENT			
	I. Funds allocated to transit out of the general revenues of the government entity			
08				
	II. Funds dedicated to transit at their source *(Non-General Fund)*:			
	Dedicated Taxes			
09	1. Income Taxes			
10	2. Sales Taxes			
11	3. Property Taxes			
12	4. Payroll Taxes			
13	5. Utility Taxes			
14	6. Commuter Taxes			
15	7. Gasoline Taxes			
	8. Other Taxes *(Identify)*			
	_____			
	_____			
16	Total Other Taxes			
17	Bridge, Tunnel, and Highway Tolls			
	III. Other Public Sources *(Identify)*			
	_____			
	_____			
18	Total Other Public Sources			
19	**TOTAL STATE/LOCAL ASSISTANCE**			
	PART C. MISCELLANEOUS SOURCES			
	Miscellaneous Sources of Funding *(Identify)*			
	_____			
	_____			
20	Total Miscellaneous Sources of Funding			

This Form is for All Reporting Levels

FORM 103: CAPITAL SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC CAPITAL ASSISTANCE

The purpose of Form 103 is to identify the capital assistance funds that transit reporters receive from Federal, State, and local government agencies and other miscellaneous sources. Do not report any operating assistance funds on this form. If a multi-mode transit operator received capital assistance by mode, the amounts of this assistance should be consolidated and the totals reported for each source of funding. All data reported on Form 103 should be rounded to the nearest dollar.

Accrual Accounting Basis of Reporting. A capital grant should be reported on Form 103 in the year that it is earned (obligated by the government agency). These amounts should be listed whether or not receipt of the funds actually takes place within that reporting period. Thus, the reporter should carefully determine the capital grant amounts it has earned. The amount approved is not necessarily the amount earned, since grant approvals may be based on some projected set of capital costs that require capital assistance. Incurred costs, however, may be less than projected costs. To determine when a grant is earned and should be reported depends on incurred capital costs.

Example. An operator plans to purchase 5 buses in fiscal year (FY) 1984, and projects a cost of $600,000 for this acquisition. UMTA approves $450,000 of Section 3 funds as the Federal share (based on a 75/25 split for the Federal/local match). The transit operator takes delivery of only 3 of the buses in FY 1984, however, incurring a cost of $360,000 for the FY 1984 reporting period. The Federal share of grant money earned by the operator in fiscal year 1984 is then $270,000 ($360,000 x 75%), not the originally approved amount of $450,000. Thus, the transit operator should report only $270,000 on Form 103.

INSTRUCTIONS

Federal Government Assistance. Part A shows three major categories of Federal funding for transit capital assistance. Category I, lines 01-04, covers funds received from Sections 3, 5, 9 and other provisions of the UMTA Act of 1964, as amended. Category II, line 05, covers funds received for capital assistance through other transportation grant programs administered by the U.S. Department of Transportation. Category III, line 06, covers all other funds received from Federal agencies, such as Interstate Transfer funds. Enter the total of all Federal assistance on line 07.

State and Local Government Assistance. Part B shows three major categories of State and local funding for capital assistance. In category I, line 08, reporters should list all funds received from the general revenues of both State and local government entities. Typically, this is determined through the governments' annual budgeting processes. Reporters also should include all Federal revenue sharing funds received through State or local government agencies on line 08. Any other Federal funds received should be accounted for in Part A above.

FORM 103: CAPITAL SUBSIDIARY SCHEDULE (continued)

Category II of Part B covers funds that are dedicated to transit. This amount is determined by the total amount raised specifically for transit from a particular source, rather than by receiving an allocation from the pool of general funds. Within category II, various possible sources of dedicated funds are shown, including taxes, tolls, and other types of dedicated funding mechanisms. These dollar amounts should be entered on the appropriate spaces in lines 09-17.

Category III of Part B covers other public funds that are not specifically dedicated to transit. These may include, for example, California Transportation Development Act (TDA) funds, which are dedicated to a local government agency for transportation rather than specifically for transit. Enter these amounts on line 18. Enter the total of all State and local assistance on line 19.

Miscellaneous Sources of Funds. Part C is provided for those reporters who use other miscellaneous types of funds to achieve the local matching requirement for Federal grants. Examples of such sources are profits from charter service, advertising revenues, and private donations. Please enter the total of these funds on line 20.

Proceeds From Government Agency Bond Issues. If proceeds from a government agency bond issue are used to support transit service, the funding of the liquidation of the bond issue determines the entries to be made on Form 103. Bonds to be paid off from government transit fares do not constitute government financial assistance for the purpose of Form 103. Bonds that are to be paid off from government funds other than fares, however, do constitute government financial assistance. In essence, the bond proceeds are interim financial support to the transit system. The ultimate financial support comes from the government revenues that are used to liquidate the bond issue. It is these ultimate sources of government funding that are to be reported in the appropriate categories on Form 103. That is, do not report the proceeds from sale of bonds, but from other sources of bond debt service and amortization.

IV. REVENUE REPORT FORMS

(200 SERIES)

Form 201

REVENUE SUMMARY SCHEDULE

Transit ID ☐☐☐☐

Level R

Fiscal Year End ☐☐ Month ☐☐ Day ☐☐ Year

a Line No.	b REVENUE OBJECT CLASSES		c TOTAL REVENUE FOR PERIOD
01	401. Passenger Fares for Transit Service		
02	402. Special Transit Fares		
03	403. School Bus Service Revenues		
04	404. Freight Tariffs		
05	405. Charter Service Revenues		
06	406. Auxiliary Transportation Revenues		
07	407. Nontransportation Revenues		
08	408. Taxes Levied Directly by Transit System		
09	409. Local Cash Grants and Reimbursements		
10	410. Local Special Fare Assistance		
11	411. State Cash Grants and Reimbursements		
12	412. State Special Fare Assistance		
13	413. Federal Cash Grants and Reimbursements		
14	430. Contributed Services		-0-
15	Less Contra Account for Expenses	( )	
16	440. Subsidy from Other Sectors of Operations		
17	**TOTAL REVENUE**		
	OPTIONAL INFORMATION: Passenger Fares for Transit Service by Mode		
18	Mode Code: ☐☐		
19	☐☐		
20	☐☐		
21	☐☐		
22	☐☐		
23	☐☐		
24	☐☐		
25	☐☐		

This Form is for Level R Reporters Only

FORM 201: REVENUE SUMMARY SCHEDULE

The purpose of Form 201 is to summarize all sources of a transit reporter's revenue. Form 201 is structured to report data at the 3-digit revenue object class level. Revenue is reported in the same manner for both single mode and multi-mode systems. If a multi-mode system maintains separate revenue accounts by mode, these should be consolidated and the totals reported for each account. All data reported on Form 201 should be rounded to the nearest dollar.

Volume II References. Sections 2.10, 6.1, 6.2.

INSTRUCTIONS

For each revenue object class listed in lines 01-16, reporters should enter total revenues earned during the reporting period. On an accrual accounting basis, revenues should be recorded in the period in which they are obligated, regardless of whether or not receipt of the revenues takes place within the same reporting period.

Revenues From Taxes Levied Directly by Transit System (line 08). Reporters are cautioned that revenues derived from taxes levied by transit systems are not the same as revenues derived from taxes that are levied by other government entities and dedicated to transit; the latter figure is reported on Form 201 under object classes 409 and 411. It is also reported on Form 203. Revenues from taxes levied by a transit system may only be reported on line 08 if your system meets all of the following criteria:

- It is an independent political subdivision of the State.
- It has been granted taxing authority.
- Its revenues were generated through its own taxing authority.

Cross Checks. The sum of "State Cash Grants and Reimbursements," (line 11) and "State Special Fare Assistance" (line 12) should equal "Total State Assistance" on Form 203, column B, line 15.

Also, the sum of "Local Cash Grants and Reimbursements" (line 09) and "Local Special Fare Assistance" (line 10) should be equal "Total Local Assistance" on Form 203, column C, line 15.

Passenger Fares for Transit Service by Mode. Reporters may elect to show passenger fare revenue (object class 401) by mode. For lines 18-25, mode codes should be entered in column B, while total revenues for the respective modes should be entered in column C. Mode codes should be obtained from Table 2, page 000-9.

REVENUE DETAIL SCHEDULE

Level ☐

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ Month ☐☐ Day ☐☐ Year

a Line No.	b REVENUE OBJECT CLASS	c TOTAL REVENUES FOR PERIOD DETAIL	d TOTAL REVENUES FOR PERIOD TOTALS
	401. PASSENGER FARES FOR TRANSIT SERVICE		
01	401.01 Full Adult Fares		
02	401.02 Senior Citizen Fares		
03	401.03 Student Fares		
04	401.04 Child Fares		
05	401.05 Handicapped Rider Fares		
06	401.06 "Park and Ride" - Parking Revenues Only		
07	401.99 Other Primary Ride Fares		
08	Total Passenger Fares for Transit Service		
	402. SPECIAL TRANSIT FARES		
09	402.01 Contract Fares for Postmen		
10	402.02 Contract Fares for Policemen		
11	402.03 Special Route Guarantees		
12	402.04 Other Special Contract Transportation Fares - State & Local Government		
13	402.05 Other Special Contract Transportation Fares - Other Sources		
14	402.06 Non-Contract Service Fares		
15	Total Special Transit Fares		
	403. SCHOOL BUS SERVICE REVENUES		
16	403.01 Passenger Fares from School Bus Service		
	404. FREIGHT TARIFFS		
17	404.01 Hauling freight		
	405. CHARTER SERVICE REVENUES		
18	405.01 Passenger Fares from Charter Service		
	406. AUXILIARY TRANSPORTATION REVENUES		
19	406.01 Station Concessions		
20	406.02 Vehicle Concessions		
21	406.03 Advertising Services		
22	406.04 Automotive Vehicle Ferriage		
23	406.99 Other Auxiliary Transportation Revenues		
24	Total Auxiliary Transportation Revenues		
	407. NON-TRANSPORTATION REVENUES		
25	407.01 Sales of Maintenance Services		
26	407.02 Rental of Revenue Vehicles		
27	407.03 Rental of Buildings & Other Property		
28	407.04 Investment Income		
29	407.05 Parking Lot Revenues		
30	407.99 Other Non-Transportation Revenues		
31	Total Non-Transportation Revenues		
32	Subtotal, carry forward to page 02		

REVENUE DETAIL SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ (Month Day Year)

a Line No.	b REVENUE OBJECT CLASS	c TOTAL REVENUES FOR PERIOD DETAIL	d TOTALS
01	Subtotal from Page 01		
	408. TAXES LEVIED DIRECTLY BY TRANSIT SYSTEM		
02	408.01 Property Tax Revenue		
03	408.02 Sales Tax Revenue		
04	408.03 Income Tax Revenue		
05	408.04 Payroll Tax Revenue		
06	408.05 Utility Tax Revenue		
07	408.99 Other Tax Revenue		
08	Total Taxes Levied Directly By Transit System		
	409. LOCAL CASH GRANTS & REIMBURSEMENTS		
09	409.01 General Operating Assistance		
10	409.02 Special Demonstration Project Assistance Local Projects		
11	409.03 Special Demonstration Project Assistance - Local Share for State Projects		
12	409.04 Special Demonstration Project Assistance - Local Share for UMTA Projects		
13	409.05 Reimbursement of Taxes Paid		
14	409.06 Reimbursement of Interest Paid		
15	409.07 Reimbursement of Transit System Maint. Costs		
16	409.08 Reimbursement for Snow Removal Costs		
17	409.09 Reimbursement for Security Costs		
18	409.99 Other Financial Assistance		
19	Total Local Cash Grants & Reimbursements		
	410. LOCAL SPECIAL FARE ASSISTANCE		
20	410.01 Handicapped Citizens Fare Assistance		
21	410.02 Senior Citizen Fare Assistance		
22	410.03 Student Fare Assistance		
23	410.99 Other Special Fare Assistance		
24	Total Local Special Fare Assistance		
	411. STATE CASH GRANTS & REIMBURSEMENTS		
25	411.01 General Operating Assistance		
26	411.03 Special Demonstration Project Assistance State Projects		
27	411.04 Special Demonstration Project Assistance - State Share for UMTA Projects		
28	411.05 Reimbursement of Taxes Paid		
29	411.06 Reimbursement of Interest Paid		
30	411.07 Reimbursement of Transit System Maint. Costs		
31	411.09 Reimbursement of Security Costs		
32	411.99. Other Financial Assistance		
33	Total State Cash Grants & Reimbursements		
34	Subtotal, carry forward to Page 03		

FORM 202 Page 03 of 03

REVENUE DETAIL SCHEDULE

Level ☐

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

a Line No.	b REVENUE OBJECT CLASS	c TOTAL REVENUES FOR PERIOD DETAIL	d TOTAL REVENUES FOR PERIOD TOTALS
01	Subtotal from Page 02		
	412. STATE SPECIAL FARE ASSISTANCE		
02	412.01 Handicapped Citizen Fare Assistance		
03	412.02 Senior Citizen Fare Assistance		
04	412.03 Student Fare Assistance		
05	412.99 Other Special Fare Assistance		
06	Total State Special Fare Assistance		
	413. FEDERAL CASH GRANTS & REIMBURSEMENTS		
07	413.01 General Operating Assistance		
08	413.04 Special Demonstration Project Assistance		
09	413.99 Other Financial Assistance		
10	Total Federal Cash Grants & Reimbursements		
	430. CONTRIBUTED SERVICES		
11	430.01 State & Local Governments		
12	430.02 Contra Account for Expense	( )	- 0 -
13	Net Contributed Services		
	440. SUBSIDY FROM OTHER SECTORS OF OPERATIONS		
14	440.01 Subsidy from Utility Rates		
15	440.02 Subsidy from Bridge & Tunnel Tolls		
16	440.99 Other Subsidies		
17	Total Subsidies from Other Sectors of Operations		
18	**TOTAL REVENUE**		
	OPTIONAL INFORMATION: Passenger Fares for Transit Service by Mode		
19	Mode Code: ☐☐		
20	☐☐		
21	☐☐		
22	☐☐		
23	☐☐		
24	☐☐		
25	☐☐		

This Form is For Level A, B, and C Reporters Only

FORM 202: REVENUE DETAIL SCHEDULE

The purpose of Form 202 is to obtain more detailed revenue information from those reporters who file under voluntary reporting levels A, B, and C. Form 202 is organized at the 5-digit revenue object class level of detail. Revenue is reported in the same manner for both single mode and multi-mode systems. If a multi-mode system maintains separate revenue accounts by mode, these should be consolidated to provide single entries for each account. All data reported should be rounded to the nearest dollar. Note that Form 202 has 3 pages.

Reporters should note that Form 202 provides for optional reporting of passenger fares by mode. Note also that "Revenue Subject to Maintenance of Effort Requirement (MOE)," formerly reported as a memo item, is no longer required.

Volume II References. Sections 2.10, 6.1, 6.2.

INSTRUCTIONS

Revenues From Passenger Fares. On lines 01-15, column C, enter the revenues obtained from each category of passenger and special fares listed. Enter the total in line 08, column D. Revenues from monthly fare passes should be reported in these categories as appropriate. Note that object class 401.06 has been limited to "park and ride" related revenues only.

Other Transportation Revenues. On lines 16-24, enter the transportation revenues received from sources other than fares. These include school bus services, freight tariffs, charter service, and auxiliary revenues.

Non-Transportation Revenues. Indicate all revenues received from non-transportation services on page 1, lines 25-30, column C, and enter the total in line 31, column D.

Revenues From Taxes Levied by the Transit System. If the reporter has its own taxing authority as established by local government, the revenues received from such taxes should be itemized on page 2, lines 02-07, column C and totaled in line 08, column D.

Reporters are cautioned that revenues derived from taxes levied by transit systems are not the same as revenues derived from taxes that are levied by other government entities and dedicated to transit; the latter revenues are reported under object classes 409 and 411, and on Form 203. Revenues from taxes levied by a transit system may only be reported in object class 408 if the reporter meets all the following criteria:

FORM 202: REVENUE DETAIL SCHEDULE (continued)

- It is an independent political subdivision of the State.
- It has been granted taxing authority.
- Its revenues were generated through its own taxing authority.

Revenues From Grants, Fare Assistance, Contributed Services, and Subsidies. All revenues received by the reporter from Federal, State and local cash grants and reimbursements, fare assistance, contributed services, and subsidies from other sections of the operations should be listed in the appropriate places in lines 09-33 on page 2, and on lines 02-17 on page 3. Revenues from Federal capital assistance are not to be reported on Form 202.

Passenger Fares for Transit Service by Mode. Reporters may elect to report passenger fare revenue (object class 401) by mode. For lines 19-26 on page 3 of Form 202, mode codes should be entered in column B, while total revenues for the respective modes should be entered in column C. Mode codes should be obtained from Table 2, page 000-9.

FORM 203

REVENUE SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC ASSISTANCE

Level

Transit ID

Fiscal Year End (Month / Day / Year)

Line No.	GOVERNMENT FUNDS APPLIED TO TRANSIT SYSTEM		
	PART A. FEDERAL GOVERNMENT		
01	I. Funds received from UMTA Act of 1964, as amended Section 5 and/or Section 9 Funds		
	II. Funds received from other Federal Programs *(Identify)*		
	_____		
	_____		
	_____		
	_____		
02	Total Other Federal Funds		
03	**TOTAL FEDERAL ASSISTANCE**		
	PART B. STATE/LOCAL GOVERNMENT	STATE GOVERNMENT	LOCAL GOVERNMENT
04	I. Funds allocated to transit out of the general revenues of the government entity		
	II. Funds dedicated to transit at their source *(Non-General Fund)*:		
	Dedicated Taxes		
05	1. Income Taxes		
06	2. Sales Taxes		
07	3. Property Taxes		
08	4. Payroll Taxes		
09	5. Utility Taxes		
10	6. Commuter Taxes		
11	7. Gasoline Taxes		
	8. Other Taxes *(Identify)*		
	_____		
	_____		
12	Total Other Taxes		
13	Bridge, Tunnel, and Highway Tolls		
	III. Other Public Sources *(Identify)*		
	_____		
	_____		
14	Total Other Public Sources		
15	**TOTAL STATE/LOCAL ASSISTANCE**		
	PART C. MISCELLANEOUS SOURCES		
	Miscellaneous Sources of Funding *(Identify)*		
	_____		
	_____		
16	Total Miscellaneous Sources of Funding		

This Form is For All Reporting Levels

FORM 203: REVENUE SUBSIDIARY SCHEDULE - SOURCES OF PUBLIC ASSISTANCE

The purpose of Form 203 is to determine the origin of operating assistance funds that transit reporters receive from Federal, State, and local government agencies and other miscellaneous sources. The UMT Act limits Federal operating assistance to 50% of the transit system's operating deficit. The remainder is normally contributed by State and local governments.

Do not report any capital assistance funds on this form. Report any revenues from taxes levied by the transit system in Part C, Miscellaneous Sources. If a multi-mode transit operator received operating assistance by mode, the amount of this assistance should be consolidated and the totals reported for each source of funding. All data reported on Form 203 should be rounded to the nearest dollar.

INSTRUCTIONS

Federal Government Assistance. Part A shows three major categories of Federal funding for transit operating assistance. Category I, line 01, covers funds received from Sections 5, 9 and other provisions of the UMT Act of 1964, as amended. Category II, line 02, covers funds received for operating assistance through other Federal programs.

State and Local Government Assistance. Part B shows three major categories of State and local funding for operating assistance. In category I, line 04, reporters should list all funds received from the general revenues of both State and local government entities. This is usually determined through the governments' annual budgeting processes. Reporters also should include all Federal revenue sharing funds received through State or local government agencies, and allocated to transit, on line 04. Any other Federal funds received should be accounted for in Part A.

Category II of Part B covers funds that are dedicated to transit and used for operating assistance. This amount is determined by the total amount raised from a particular source rather than by an allocation from a pool of general funds. Within category II, various possible sources of dedicated funds are shown, including taxes, tolls, and other types of dedicated funding mechanisms. These should be entered on the appropriate spaces in lines 05-13.

Category III of Part B covers other public funds that are not specifically dedicated to transit. These may include, for example, California Transportation Development Act (TDA) funds, which are dedicated to a local government agency for transportation rather than specifically for transit. Enter these amounts on line 14. Enter the total of all State and local assistance on line 15.

FORM 203: REVENUE SUBSIDIARY SCHEDULE (continued)

Cross Checks. In general, the total of Federal, State, and local assistance reported on Form 203 should be consistent with the total shown in revenue object classes 409-413 on Form 201 (Level R) or Form 202 (Levels A, B, and C). Specifically:

- "Total Federal Assistance" (Form 203, line 03, column C,) should equal the total amounts shown in object class 413, "Federal Cash Grants and Reimbursements," on Forms 201 or 202.
- "Total State Assistance" (Form 203, line 15, column B) should equal the total amounts shown in object classes 411 and 412, "State Cash Grants and Reimbursements," and "State Special Fare Assistance," on Forms 201 or 202.
- "Total Local Assistance" (Form 203, line 15, column C) should equal the total amounts shown in object classes 409, "Local Cash Grants and Reimbursements," and 410, "Local Special Fare Assistance," on Forms 201 or 202.

Miscellaneous Sources of Funds. Part C is provided for those reporters who use other miscellaneous types of funds to achieve the local matching requirement for Federal grants. Examples of such sources are profits from charter service, advertising revenues, and private donations. Please enter the total of these funds on line 16.

Proceeds From Government Agency Bond Issues. If proceeds from a government agency bond issue are used to support transit service, the funding of the liquidation of the bond issue determines the entries to be made on Form 203. In essence, the bond proceeds are interim financial support to the transit system. The ultimate financial support comes from the government revenues that are used to liquidate the bond issue. It is these ultimate sources of government funding that are to be reported in the appropriate categories on Form 203. That is, do not report the proceeds from sale of bonds, but from other sources used for bond debt service and amortization. Bonds to be paid off from government transit fares do not constitute government financial assistance and should not be reported on Form 203 while bonds that are to be paid off from government funds other than fares, however, do constitute government financial assistance.

V. EXPENSE REPORT FORMS

(300 SERIES)

Form 301

EXPENSES CLASSIFIED BY FUNCTION

Level R

Mode

Transit ID

Fiscal Year End (Month / Day / Year)

Line No.	Expense Object Class	Vehicle Operations 010	Vehicle Maintenance 041	Non-Vehicle Maintenance 042	General Administration 160	Total Expense for Period
	501. LABOR					
01	01 Operators' Salaries & Wages					
02	02 Other Salaries & Wages					
03	502. FRINGE BENEFITS					
04	503. SERVICES					
	504. MATERIALS & SUPPLIES					
05	01 Fuel & Lubricants					
06	02 Tires & Tubes					
07	99 Other Materials & Supplies					
08	505. UTILITIES					
09	506. CASUALTY & LIABILITY COSTS					
10	507. TAXES					
	508. PURCHASED TRANSPORTATION					
11	01 Less than 50 Vehicles					
12	02 50 or More Vehicles					
13	509. MISCELLANEOUS EXPENSE					
14	510. EXPENSE TRANSFERS					
15	TOTAL SYSTEM EXPENSES					
	RECONCILING ITEMS:					
16	511. INTEREST EXPENSES					
17	512. LEASES & RENTALS					
18	513. DEPRECIATION					
19	513.13 Amortization of Intangibles					
20	514. PURCHASE LEASE PAYMENTS					
21	515. RELATED PARTIES LEASE AGREEMENT					
22	516. OTHER RECONCILING ITEMS					
23	TOTAL RECONCILING ITEMS					
24	TOTAL EXPENSES FROM PUBLISHED REPORTS					
25	MEMO ITEM: Expenses not allowable for Federal Operating Assistance					

This Form is For Level R Reporters Only (Single Mode)

FORM 301: EXPENSES CLASSIFIED BY FUNCTION

Note: Form 301 is required only for agencies reporting only one mode at the R level. Agencies with two or more modes should use Form 310.

The purpose of Form 301 is to collect information about single mode reporters' expenses, at both the 3-digit and 5-digit object class levels of detail. Expense object classes are itemized in column A. Expenses are classified according to the functional categories in columns B-E. All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the Uniform System of Accounts.

Accrual Method. Accounting is done on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not payment of the expenditures is made in the reporting period.

Allocating Expense to Functions. Form 301 allows Level R reporters to allocate expenses in any object class to any one of the 4 functional categories listed in Table 3, page 300-5. This format eliminates previous restrictions on allocating expenses by certain object classes to certain functional categories.

Volume II References. Sections 2.1 thru 2.8, 2.12, 7.1 thru 7.5.

INSTRUCTIONS

Labor and Fringe Benefits. Generally, total labor and fringe benefits expenses, the sum of column F, lines 01-03, should be at least 60% of total system expenses, line 15, column F. This may not be true, however, for a transit system that relies heavily on purchased transportation services.

Services. On line 04 enter the expenses incurred for each of the functional categories listed in columns B-E.

Materials and Supplies. Expenses for fuel and lubricants (line 05) and for tires and tubes (line 06) used for revenue vehicles should only be reported under "Vehicle Operations" in column B.

Utilities. On line 08, enter the expenses incurred for utilities for each column function. Most electrical costs for electrically propelled transit systems should be reported in column B, "Vehicle Operations."

Casualty and Liablity. A transit system carrying physical damage (PD) insurance on its rolling stock, should report the amount of the PD insurance as "Casualty and Liability Costs" (line 09) under "Vehicle Maintenance" (column C). A system that is self-insured for repairs to damaged vehicles should report "Casualty and Liability Costs" under "General Administration" (column E). Other insurance premiums usually carried, such as fire insurance, also should be reported under "General Administration" (column E).

FORM 301: EXPENSES CLASSIFIED BY FUNCTION (continued)

Taxes. On line 10, enter the tax expenses incurred for each of the column functions.

Purchased Transportation. Object class 508.01 is used to report the contract amount for all contract carriers using fewer than 50 vehicles to provide maximum service. Expenses should be reported for the contract amount only (see Volume II, page 7.2-11). It is also desirable to know the total expense of this service. To help derive this figure, report any fare revenues retained by contractor(s) on Form 005. Object class 508.02 is used to report the contract amount for all contract carriers using 50 or more vehicles in maximum service. Use "max. m service vehicles" (vehicles operated to provide maximum services, excluding spares) to determine whether a contract carrier uses fifty or more vehicles to provide the purchased service. Refer to Form 003.

Reconciling Items. Reconciling items are reported separately because it is recognized that accounting practices for handling these items, particularly depreciation and amortization, differ considerably as result of local ordinances and conditions. They are called "Reconciling Items" because they are needed to provide an overall total which is consistent with local published reports.

Cross Checks. Line 15 provides column totals for expenses (less reconciling items) for each function and the total period expenses. As a general cross check, the line 15 sums for columns B, C, D, and E should equal the line 15 sum in column F. In other words, the sum of the column totals should equal the sum of the row totals. Please check to ensure that this is the case.

TABLE 3. AGGREGATION OF FUNCTIONS FOR EXPENSE CLASSIFICATION

LEVEL A	LEVEL B	LEVEL C and R
011 Transportation Administration	010 Administration of Transportation	
012 Revenue Vehicle Movement Control		010 Vehicle Operations
021 Scheduling of Transportation Operations	020 Scheduling of Transportation Operations	
031 Revenue Vehicle Operation	030 Revenue Vehicle Operation	
041 Maint. Administration - Vehicles	041 Maint. Administration - Vehicles	
051 Servicing Revenue Vehicles	050 Servicing Revenue Vehicles	
061 Insp. & Maint. of Revenue Vehicles	060 Insp. & Maint. of Revenue Vehicles	
062 Accident Repairs of Revenue Vehicles	062 Accident Repairs of Revenue Vehicles	041 Vehicle Maintenance
071 Vandalism Repairs of Revenue Vehicles	070 Vandalism Repairs of Revenue Vehicles	
081 Servicing & Fuel of Service Vehicles	080 Servicing & Fuel of Service Vehicles	
091 Insp. & Maint. of Service Vehicles	090 Insp. & Maint. of Service Vehicles	
042 Maint. Administration - Non-Vehicles	042 Maint. Administration - Non-Vehicles	
101 Maint. of Vehicle Movement Control Systems	100 Maint. of Vehicle Movement Control Systems	
111 Maint. of Fare Collection & Counting Equip.	110 Maint. of Fare Collection & Counting Equip.	
121 Maint. of Roadway & Track		
122 Maint. of Structure, Tunnels, & Subways		
123 Maint. of Passenger Stations		
124 Maint. of Operating Station Bldgs, Grounds & Equip.		042 Non-Vehicle Maint.
125 Maint. of Garage & Shop Bldgs, Grounds & Equip.	120 Maint. of Other Bldgs, Grounds & Equip.	
126 Maint. of Communication System		
127 Maint. of Gen. Admin. Bldgs, Grounds & Equip		
128 Accident Repairs of Bldgs, Grounds & Equip.		
131 Vandalism Repairs of Bldgs, Grounds, & Equip.	130 Vandalism Repairs of Bldgs, Grounds & Equip.	
141 Operation & Maint. of Electric Power Facilities	140 Operation & Maint. of Electric Power Facilities	
145 Preliminary Transit System Development	145 Preliminary Transit System Development	
151 Ticketing & Fare Collection	150 Ticketing & Fare Collection	
161 System Security		
165 Injuries & Damages		
166 Safety		
167 Personnel Administration		
168 General Legal Services		
169 General Insurance		
170 Data Processing	160 General Administration	160 Gen. Administration
171 Finance & Accounting		
172 Purchasing & Stores		
173 General Engineering		
174 Real Estate Management		
175 Office Management & Services		
176 General Management		
162 Customer Services		
163 Promotion		
164 Market Research	179 Marketing	
177 Planning		
181 General Function	180 General Function	

Form 310 Page 1 of 5

EXPENSES CLASSIFIED BY FUNCTION

Transit ID

Fiscal Year End (Month / Day / Year)

Level R

Mode

a Line No.	Expense Object Class	b Vehicle Operations 010	c Vehicle Maintenance 041	d Non-Vehicle Maintenance 042	e General Administration 160	f Total Expense for Period
01	501. LABOR					
02	01 Operators' Salaries & Wages					
03	02 Other Salaries & Wages					
04	502. FRINGE BENEFITS					
	503. SERVICES					
	504. MATERIALS & SUPPLIES					
05	01 Fuel & Lubricants					
06	02 Tires & Tubes					
07	99 Other Materials & Supplies					
08	505. UTILITIES					
09	506. CASUALTY & LIABILITY COSTS					
10	507. TAXES					
	508. PURCHASED TRANSPORTATION					
11	01 Less than 50 Vehicles					
12	02 50 or More Vehicles					
13	509. MISCELLANEOUS EXPENSE					
14	510. EXPENSE TRANSFERS					
15	TOTAL SYSTEM EXPENSES					
16	RECONCILING ITEMS:					
17	511. INTEREST EXPENSES					
18	512. LEASES & RENTALS					
19	513. DEPRECIATION					
20	513.13 Amortization of Intangibles					
21	514. PURCHASE LEASE PAYMENTS					
22	515. RELATED PARTIES LEASE AGREEMENT					
23	516. OTHER RECONCILING ITEMS					
	TOTAL RECONCILING ITEMS					
24	TOTAL EXPENSES FROM PUBLISHED REPORTS					
25	MEMO ITEM: Expenses not allowable for Federal Operating Assistance					

TRANSIT ID ☐☐☐ LEVEL R

FISCAL YEAR ☐☐ ☐☐ ☐☐ (Month, Day, Year)

FORM 310 DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER: 010 FUNCTION NAME: Vehicle Operations

A	B	C	D	E	F	G	H	I	J	K
Line No	EXPENSE OBJECT CLASS	TOTAL SYSTEM EXPENSES	JOINT EXPENSES	DIRECT EXPENSES BY MODE (INDICATE MODE CODE ON LINE 00)						
00										
	501 LABOR									
01	501 01 Operators' Salaries & Wages									
02	02 Other Salaries & Wages									
03	502 FRINGE BENEFITS									
04	503 SERVICES									
	504 MATERIALS AND SUPPLIES									
05	504 01 Fuel & Lubricants									
06	02 Tires & Tubes									
07	99 Other Materials & Supplies									
08	505 UTILITIES									
09	506 CASUALTY & LIABILITY									
10	507 TAXES									
	508 PURCHASED TRANSPORTATION SERVICES									
11	508 01 Purchased Transp. Services (Less than 50 Veh.)									
12	02 Purchased Transp. Services (50 or more Veh.)									
13	509 MISCELLANEOUS EXPENSES									
14	510 EXPENSE TRANSFERS									
92	COLUMN TOTALS									
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES									
99	TOTAL MODE EXPENSES									

This Form is For Level R Reporters Only (Multi-Mode)

FORM 310: EXPENSES CLASSIFIED BY FUNCTION

Note: Form 310 is required only for multi-modal, R-level reporters.

The purpose of Form 310 is to collect information about multi-mode reporters' expenses, at both the 3-digit and 5-digit object class levels of detail. Transit systems operating more than one mode are required to report operating expenses for each mode as well as for combined modes.

Attempts should be made to allocate expenses by object class directly to each mode. This may not be possible, however, for some "Joint Expenses." Where appropriate, allocate the total joint expenses to modes for each of the four R-level functional categories.

Page 01 of Form 310 is identical to Form 301, while pages 2-5 are to be used by multi-mode reporters. All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the Uniform System of Accounts.

Accrual Method. Accounting is done on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not payment of the expenditures is made in the reporting period.

Allocating Expenses to Functions. Form 310 allows Level R reporters to allocate expenses in any object class to any one of the 4 functional categories listed in Table 3, page 300-5. This format eliminates previous restrictions on allocating expenses by certain object classes to certain functional categories.

Volume II References. Sections 2.1 thru 2.8, 2.12, 7.1 thru 7.5.

INSTRUCTIONS

Labor and Fringe Benefits. Generally, total labor and fringe benefits expenses, the sum of column F, lines 01-03, should be at least 60% of total system expenses, line 15, column F. This may not be true, however, for a transit system that relies heavily on purchased transportation services.

Services. On line 04, enter the expenses incurred for each of the functional categories listed in columns B-E.

Materials and Supplies. Expenses for fuel and lubricants (line 05) and for tires and tubes (line 06) used for revenue vehicles should be reported under "Vehicle Operations" in column B.

Utilities. On line 08, enter the expenses incurred for utilities for each column function. Most electricity costs for electrically propelled transit systems should be reported in column B, "Vehicle Operations."

FORM 310: EXPENSES CLASSIFIED BY FUNCTION (continued)

Casualty and Liability. A transit system carrying physical damage (PD) insurance on its rolling stock should report the amount of the PD insurance as "Casualty and Liability Costs" (line 09) under "Vehicle Maintenance" (column C). A system that is self-insured for repairs to damaged vehicles should report "Casualty and Liability Costs" under "General Administration" (column E). Report other insurance premiums usually carried, such as fire insurance, under "General Administration" (column E).

Taxes. On line 10, enter the tax expenses incurred for each column function.

Purchased Transportation. Object class 508.01 is used to report the contract amount for all contract carriers using fewer than 50 vehicles to provide maximum service. Expenses should be reported for the contract amount only (see Volume II, page 7.2-11). It is also desirable to know the total expense of this service. To help derive this figure, report any fare revenues retained by contractor(s) on Form 005. Object class 508.02 is used to report the contract amount for all contract carriers using 50 or more vehicles in maximum service. Use "maximum service vehicles" (vehicles operated to provide maximum service, excluding spares) to determine whether a contract carrier uses fifty or more vehicles to provide the purchased service. Refer to Form 003.

Reconciling Items. Reconciling items are reported separately since accounting practices for handling these items, particularly depreciation and amortization, differ considerably as a result of local ordinances and conditions. They are called "Reconciling Items" because they are needed to provide an overall total which is consistent with local published reports.

Cross Checks. Line 15 provides the column totals for the expenses (less reconciling items) for each function and the total period expenses. As a general cross check, the line 15 sums for columns B, C, D, and E should equal the line 15 sum in column F. In other words, the sum of the column totals should equal the sum of the row totals. Please check to ensure that this is the case.

Allocation of Mode Expenses to Functional Categories. Pages 2-5 of Form 310 permit total expenses to be allocated to the specific mode for which the expenses were incurred, for any or all of the 4 functional categories.

Page	Functional Category
2	Vehicle operations (010).
3	Vehicle maintenance (041).
4	Non-vehicle maintenance (042).
5	General administration (160).

Whenever possible, expenses should be assigned directly to a mode for each function (columns D-K). There is also a provision for reporting "Joint Expenses" in column C (see the discussion of joint expenses below).

FORM 310: EXPENSES CLASSIFIED BY FUNCTION (continued)

Total System Expenses. The four functional categories on pages 2-5 represent total system expenses and are summarized on page 1. Note that the figures on page 1, columns B-E, lines 01-14 should correspond to those on pages 2-5, column B, lines 1-14 and 99, respectively.

Direct Expenses. In the spaces immediately under "Direct Expenses By Mode" (line 00 in columns D-K), enter the individual mode codes for the modes that comprise your system. The mode codes may be found in Table 2, page 000-9. For example, if your system consists of a bus mode and a demand response mode, enter "MB" in column D, and "DR" in column E. If your system consists of a bus mode, trolleybus mode, and a demand response mode, enter "MB" in column B, "TB" in column E, "DR" in column F, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column.

Only those object classes found in Volume II are listed. Do not add any new object classes.

Joint Expenses. Reporters should first identify direct mode costs to the maximum extent possible before allocating any costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. In estimating total costs by mode in multi-mode systems, the total expenses classified as joint costs in each function can be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

Allocation of joint costs among modes is made only for the function number reported on each page. For each function and for each object class within the function, reporters should enter the total joint costs for the system in lines 01-14, column C. This permits the computation of total modal expenses, including allocated joint expenses, by function. Joint expense totals allocated to modes, line 97, also should be reported for each function. Joint expense totals (line 97, column C) should thus equal the sum of joint expenses for each object class in in lines 01-14, and also equal the sum of joint expenses among modes in line 97, columns D-K.

Cross Checks. The following checks should be made:

- line 92, column B should equal lines 1-14, column B.
- line 92, column B should equal line 92, columns C-K.
- line 99, column B should equal line 92, column B.
- line 97, column C should equal line 92, column C.
- line 97, column C should equal line 97, columns D-K.
- line 99, columns D-K should equal lines 92 plus 97, columns D-K.

TRANSIT ID
FISCAL YEAR (Month / Day / Year)
LEVEL A

FORM 311 Page 1 of 44
DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE
FUNCTION NUMBER: 011 FUNCTION NAME: Transportation Administration

A		B	C	D	E	F	G	H	I	J	K
Line No	EXPENSE OBJECT CLASS	TOTAL SYSTEM EXPENSES	JOINT EXPENSES	DIRECT EXPENSES BY MODE (INDICATE MODE CODE ON LINE 00)							
00											
01	501 01 Operators' Salaries & Wages										
02	02 Other Salaries & Wages										
03	502 15 Fringe Benefits Distribution										
04	503 01 Management Service Fees										
05	02 Advertising Fees										
06	03 Professional & Technical Services										
07	04 Temporary Help										
08	05 Contract Maintenance Services										
09	06 Custodial Services										
10	07 Security Services										
11	99 Other Services										
12	504 01 Fuel & Lubricants										
13	02 Tires & Tubes										
14	99 Other Materials & Supplies										
15	505 01 Propulsion Power										
16	02 Utilities Other Than Propulsion Power										
17	506 01 Premiums for Physical Damage Insurance										
18	02 Recoveries of Physical Damage Losses										
19	03 Premiums for PL & PD Insurance										
20	04 Payouts for Uninsured PL & PD Settlements										
21	05 Provisions for Uninsured PL & PD Settlements										
22	06 Payouts for Insured PL & PD Settlements										
23	07 Recoveries of PL & PD Settlements										
24	08 Premiums for Other Corporate Insurance										
25	09 Other Corporate Losses										
26	10 Recoveries of Other Corporate Losses										
27	507 01 Federal Income Tax										
28	02 State Income Tax										
29	03 Property Tax										
30	04 Vehicle Licensing & Registration Fees										
31	05 Fuel & Lubricant Taxes										
32	06 Electric Power Taxes										
33	99 Other Taxes										
34	508 01 Purchased Transp. Services (Less than 50 Veh.)										
35	02 Purchased Transp. Services (50 or more Veh.)										
36	509 01 Dues & Subscriptions										
37	02 Travel & Meetings										
38	03 Bridge, Tunnel, & Highway Tolls										
39	04 Entertainment Expense										
40	05 Charitable Donations										
41	06 Fines & Penalties										
42	07 Bad Debt Expense										
43	08 Advertising/Promotion Media										
44	99 Other Miscellaneous Expense										
45	510 01 Function Reclassifications										
46	02 Expense Reclassifications										
47	03 Capitalization of Nonoperating Costs										
92	COLUMN TOTALS										
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES										
98	TOTAL MODE EXPENSES										

This Form is For Level A Reporters Only (Single and Multi-Mode)

FORM 311: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

Form 311 is used to allocate direct, joint, and total expenses by object class and mode for Level A reporters. Primary attempts should be made, however, at allocating expenses by object class to each mode. This may not be possible for some "Joint Expenses." Thus, where possible, reporters should allocate the total joint expenses to modes for the 44 functional categories. Note that single mode reporters should report their expenses for the appropriate object classes in column B.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the Uniform System of Accounts.

Accrual Method. Accounting is done on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not payment of the expenditures is made in the reporting period.

Allocating Expenses to Functions. Form 311 allows reporters to allocate any expenses in any object class to any functional category. This format eliminates previous restrictions on allocating expenses by certain object classes to certain functional categories.

Volume II References. Sections 2.1 thru 2.8, 2.12, 7.1 thru 7.5.

INSTRUCTIONS

Labor and Fringe Benefits. Generally, total labor and fringe benefits expenses, the sum of lines 01-03, should be at least 60% of total system expenses. This may not be true, however, for a transit system that relies heavily on purchased transportation services.

Services. On lines 04-11, enter the expenses incurred for each functional category.

Materials and Supplies. Expenses for fuel and lubricants (line 12) and for tires and tubes (line 13) used for revenue vehicles should only be reported under "Vehicle Operations" functions.

Utilities. On lines 15-16, enter the expenses incurred for utilities for each column function. Most electrical costs for electrically propelled transit systems should be reported under "Vehicle Operations" functions.

Casualty and Liablity. A transit system carrying physical damage (PD) insurance on its rolling stock, should report the amount of the PD insurance as "Casualty and Liability Costs" under the "Vehicle Maintenance" functions. A system that is self-insured for repairs to damaged vehicles should report "Casualty and Liability Costs" under the "General Administration" functions. Other insurance premiums usually carried, such as fire insurance, also should be reported under the "General Administration" functions.

FORM 311: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE (continued)

Taxes. On lines 27-33, enter the tax expenses incurred for each of the functions.

Purchased Transportation. Object class 508.01 is used to report the contract amount for all contract carriers using fewer than 50 vehicles to provide maximum service. Expenses should be reported for the contract amount only (see Volume II, page 7.2-11). It is also desirable to know the total expense of this service. To help derive this figure, report any fare revenues retained by contractor(s) on Form 005. Object class 508.02 is used to report the contract amount for all contract carriers using 50 or more vehicles in maximum service. Use "maximum service vehicles" (vehicles operated to provide maximum services, excluding spares) to determine whether a contract carrier uses fifty or more vehicles to provide the purchased service. Refer to Form 003.

Allocation of Modal Expenses to Functional Categories. Pages 1-44 of Form 311 permit total expenses to be allocated to the specific mode for which the expenses were incurred for any or all of the 44 functional categories listed in Table 3 (page 300-5). Whenever possible, expenses should be assigned directly to a mode for each function (columns D-K). There is also a provision for reporting "Joint Expenses" in column C (see the discussion of joint expenses below).

Direct Expenses. In the spaces immediately under "Direct Expenses By Mode" (line 00 in columns D-K), enter the individual mode codes for the modes that comprise your system. The mode codes may be found in Table 2, page 000-9. For example, if your system consists of a bus mode and a demand response mode, enter "MB" in column D, and "DR" in column E. If your system consists of a bus mode, trolleybus mode, and a demand response mode, enter "MB" in column B, "TB" in column E, "DR" in column F, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column. Only those object classes found in Volume II are listed. Do not add any new object classes.

Joint Expenses. Reporters should first identify direct mode costs to the maximum extent possible before allocating any costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. In estimating total costs by mode in multi-mode systems, the total expenses classified as joint costs in each function can be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

FORM 311: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE (continued)

Allocation of joint costs among modes is made only for the function number reported on each page. For each function and for each object class within the function, reporters should enter the total joint costs for the system in lines 01-47, column C. This permits the computation of total modal expenses, including allocated joint expenses, by function. Joint expense totals allocated to modes, line 97, also should be reported for each function. Joint expense totals (line 97, column C) should thus equal the sum of joint expenses for each object class in lines 01-47, and also equal the sum of joint expenses among modes in line 97, columns D-K.

Cross Checks. The following checks should be made:

- line 92, column B should equal lines 1-47, column B.
- line 92, column B should equal line 92, columns C-K.
- line 99, column B should equal line 92, column B.
- line 97, column C should equal line 92, column C.
- line 97, column C should equal line 97, columns D-K.
- line 99, columns D-K should equal lines 92 plus 97, columns D-K.

TRANSIT ID ☐☐☐☐ LEVEL [8]

FISCAL YEAR ☐☐ Month ☐☐ Day ☐☐ Year

FORM 312 Page 1 of 21

DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER: 010 FUNCTION NAME: Administration of Transportation Operations

A		B	C	D	E	F	G	H	I	J	K
Line No	EXPENSE OBJECT CLASS	TOTAL SYSTEM EXPENSES	JOINT EXPENSES	DIRECT EXPENSES BY MODE (INDICATE MODE CODE ON LINE 00)							
00											
01	501 01 Operators' Salaries & Wages										
02	02 Other Salaries & Wages										
03	502 15 Fringe Benefits Distribution										
04	503 01 Management Service Fees										
05	02 Advertising Fees										
06	03 Professional & Technical Services										
07	04 Temporary Help										
08	05 Contract Maintenance Services										
09	06 Custodial Services										
10	07 Security Services										
11	99 Other Services										
12	504 01 Fuel & Lubricants										
13	02 Tires & Tubes										
14	99 Other Materials & Supplies										
15	505 01 Propulsion Power										
16	02 Utilities Other Than Propulsion Power										
17	506 01 Premiums for Physical Damage Insurance										
18	02 Recoveries of Physical Damage Losses										
19	03 Premiums for PL & PD Insurance										
20	04 Payouts for Uninsured PL & PD Settlements										
21	05 Provisions for Uninsured PL & PD Settlements										
22	06 Payouts for Insured PL & PD Settlements										
23	07 Recoveries of PL & PD Settlements										
24	08 Premiums for Other Corporate Insurance										
25	09 Other Corporate Losses										
26	10 Recoveries of Other Corporate Losses										
27	507 01 Federal Income Tax										
28	02 State Income Tax										
29	03 Property Tax										
30	04 Vehicle Licensing & Registration Fees										
31	05 Fuel & Lubricant Taxes										
32	06 Electric Power Taxes										
33	99 Other Taxes										
34	508 01 Purchased Transp. Services (Less than 50 Veh.)										
35	02 Purchased Transp. Services (50 or more Veh.)										
36	509 01 Dues & Subscriptions										
37	02 Travel & Meetings										
38	03 Bridge, Tunnel, & Highway Tolls										
39	04 Entertainment Expense										
40	05 Charitable Donations										
41	06 Fines & Penalties										
42	07 Bad Debt Expense										
43	08 Advertising/Promotion Media										
44	99 Other Miscellaneous Expense										
45	510 01 Function Reclassifications										
46	02 Expense Reclassifications										
47	03 Capitalization of Nonoperating Costs										
92	COLUMN TOTALS										
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES										
99	TOTAL MODE EXPENSES										

This Form is For Level B Reporters Only (Single and Multi-Mode)

FORM 312: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

Form 312 is used to allocate direct, joint, and total expenses by object class and mode for Level B reporters. Primary attempts should be made, however, at allocating expenses by object class directly to each mode. This may not be possible for some "Joint Expenses." Thus, where possible, reporters should allocate the total joint expenses to modes for the 21 functional categories. Note that single mode reporters should report expenses for the appropriate object classes in Column B.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the Uniform System of Accounts.

Accrual Method. Accounting is done on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not payment of the expenditures is made in the reporting period.

Allocating Expenses to Functions. Form 312 allows reporters to allocate any expenses in any object class to any function category. This format eliminates previous restrictions on allocating expenses by certain object classes to certain functional categories.

Volume II References. Sections 2.1 thru 2.8, 2.12, 7.1 thru 7.5.

INSTRUCTIONS

Labor and Fringe Benefits. Generally, total labor and fringe benefits expenses, the sum of lines 01-03, should be at least 60% of total system expenses. This may not be true, however, for a transit system that relies heavily on purchased transportation services.

Services. On lines 04-11, enter the expenses incurred for each functional category.

Materials and Supplies. Expenses for fuel and lubricants (line 12) and for tires and tubes (line 13) used for revenue vehicles should only be reported under "Vehicle Operations" functions.

Utilities. On lines 15-16, enter the expenses incurred for utilities for each column function. Most electrical costs for electrically propelled transit systems should be reported under "Vehicle Operations" functions.

Casualty and Liablity. A transit system carrying physical damage (PD) insurance on its rolling stock, should report the amount of the PD insurance as "Casualty and Liability Costs" under the "Vehicle Maintenance" functions. A system that is self-insured for repairs to damaged vehicles should report "Casualty and Liability Costs" under the "General Administration" functions. Other insurance premiums usually carried, such as fire insurance, also should be reported under the "General Administration" functions.

This Form is For Level B Reporters Only (Single and Multi-Mode)

FORM 312: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE (continued)

Taxes. On lines 27-33, enter the tax expenses incurred for each of the functions.

Purchased Transportation. Object class 508.01 is used to report the contract amount for all contract carriers using fewer than 50 vehicles to provide maximum service. Expenses should be reported for the contract amount only (see Volume II, page 7.2-11). It is also desirable to know the total expense of this service. To help derive this figure, report any fare revenues retained by contractor(s) on Form 005. Object class 508.02 is used to report the contract amount for all contract carriers using 50 or more vehicles in maximum service. Use "maximum service vehicles" (vehicles operated to provide maximum services, excluding spares) to determine whether a contract carrier uses fifty or more vehicles to provide the purchased service. Refer to Form 003.

Allocation of Modal Expenses to Functional Categories. Pages 1-21 of Form 312 permit total expenses to be allocated to the specific mode for which the expenses were incurred for any or all of the 21 functional categories listed in Table 3 (page 300-5). Whenever possible, expenses should be assigned directly to a mode for each function (columns D-K). There is also a provision for reporting "Joint Expenses" in column C (see the discussion of joint expenses below).

Direct Expenses. In the spaces immediately under "Direct Expenses By Mode" (columns D-K), enter the individual mode codes for the modes that comprise your system. The mode codes may be found in Table 2, page 000-9. For example, if your system consists of a bus mode and a demand response mode, enter "MB" in column D, and "DR" in column E. If your system consists of a bus mode, trolleybus mode, and a demand response mode, enter "MB" in column B, "TB" in column E, "DR" in column F, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column. Only those object classes found in Volume II are listed. Do not add any new object classes.

Joint Expenses. Reporters should first identify direct mode costs to the maximum extent possible before allocating any costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. In estimating total costs by mode in multi-mode systems, the total expenses classified as joint costs in each function can be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

This Form is For Level B Reporters Only (Single and Multi-Mode)

FORM 312: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE (continued)

Allocation of joint costs among modes is made only for the function number reported on each page. For each function and for each object class within the function, reporters should enter the total joint costs for the system in lines 01-47, column C. This permits the computation of total modal expenses, including allocated joint expenses, by function. Joint expense totals allocated to modes, line 97, also should be reported for each function. Joint expense totals (line 97, column C) should thus equal the sum of joint expenses for each object class in lines 01-47, and also equal the sum of joint expenses among modes in line 97, columns D-K.

Cross Checks. The following checks should be made:

- line 92, column B should equal lines 1-47, column B.
- line 92, column B should equal line 92, columns C-K.
- line 99, column B should equal line 92, column B.
- line 97, column C should equal line 92, column C.
- line 97, column C should equal line 97, columns D-K.
- line 99, columns D-K should equal lines 92 plus 97, columns D-K.

TRANSIT ID ☐☐☐☐ LEVEL C

FISCAL YEAR ☐☐ Month ☐☐ Day ☐☐ Year

FORM 313 Page 1 of 4

DIRECT, JOINT, AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

FUNCTION NUMBER: 010 FUNCTION NAME: Vehicle Operations

A		B	C	D	E	F	G	H	I	J	K
Line No.	EXPENSE OBJECT CLASS	TOTAL SYSTEM EXPENSES	JOINT EXPENSES	DIRECT EXPENSES BY MODE (INDICATE MODE CODE ON LINE 00)							
00											
01	501.01 Operators' Salaries & Wages										
02	02 Other Salaries & Wages										
03	502.15 Fringe Benefits Distribution										
04	503.01 Management Service Fees										
05	02 Advertising Fees										
06	03 Professional & Technical Services										
07	04 Temporary Help										
08	05 Contract Maintenance Services										
09	06 Custodial Services										
10	07 Security Services										
11	99 Other Services										
12	504.01 Fuel & Lubricants										
13	02 Tires & Tubes										
14	99 Other Materials & Supplies										
15	505.01 Propulsion Power										
16	02 Utilities Other Than Propulsion Power										
17	506.01 Premiums for Physical Damage Insurance										
18	02 Recoveries of Physical Damage Losses										
19	03 Premiums for PL & PD Insurance										
20	04 Payouts for Uninsured PL & PD Settlements										
21	05 Provisions for Uninsured PL & PD Settlements										
22	06 Payouts for Insured PL & PD Settlements										
23	07 Recoveries of PL & PD Settlements										
24	08 Premiums for Other Corporate Insurance										
25	09 Other Corporate Losses										
26	10 Recoveries of Other Corporate Losses										
27	507.01 Federal Income Tax										
28	02 State Income Tax										
29	03 Property Tax										
30	04 Vehicle Licensing & Registration Fees										
31	05 Fuel & Lubricant Taxes										
32	06 Electric Power Taxes										
33	99 Other Taxes										
34	508.01 Purchased Transp. Services (Less than 50 Veh.)										
35	02 Purchased Transp. Services (50 or more Veh.)										
36	509.01 Dues & Subscriptions										
37	02 Travel & Meetings										
38	03 Bridge, Tunnel, & Highway Tolls										
39	04 Entertainment Expense										
40	05 Charitable Donations										
41	06 Fines & Penalties										
42	07 Bad Debt Expense										
43	08 Advertising/Promotion Media										
44	99 Other Miscellaneous Expense										
45	510.01 Function Reclassifications										
46	02 Expense Reclassifications										
47	03 Capitalization of Nonoperating Costs										
92	COLUMN TOTALS										
97	JOINT EXPENSE TOTALS ALLOCATED TO MODES										
99	TOTAL MODE EXPENSES										

This Form is For Level C Reporters Only (Single and Multi-Mode)

FORM 313: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE

Form 313 is used to allocate direct, joint, and total expenses by object class and mode for Level C reporters. Primary attempts should be made, however, at allocating expenses by object class directly to each mode. This may not be possible for some "Joint Expenses." Thus, where appropriate, reporters should allocate the total joint expenses to modes for the 4 functional categories. Note that single mode reporters should report expenses for the appropriate object classes in column B.

All data should be rounded to the nearest dollar. For clarification and guidance in reporting expense data, refer to Volume II of the Uniform System of Accounts.

Accrual Method. Accounting is done on an accrual basis. Expenditures should be reported in the year in which they resulted in liabilities, regardless of whether or not payment of the expenditures is made in the reporting period.

Allocating Expenses to Functions. Form 313 allows reporters to allocate any expenses in any object class to any functional category. This format eliminates the previous restrictions on allocating expenses by certain object classes to certain functional categories.

Volume II References. Sections 2.1 thru 2.8, 2.12, 7.1 thru 7.5.

INSTRUCTIONS

Labor and Fringe Benefits. Generally, total labor and fringe benefits expenses, the sum of lines 01-03, should be at least 60% of total system expenses. This may not be true, however, for a transit system that relies heavily on purchased transportation services.

Services. On lines 04-11, enter the expenses incurred for each functional category.

Materials and Supplies. Expenses for fuel and lubricants (line 12) and for tires and tubes (line 13) used for revenue vehicles should only be reported under "Vehicle Operations" function.

Utilities. On lines 15-16, enter the expenses incurred for utilities for each column function. Most electrical costs for electrically propelled transit systems should be reported under "Vehicle Operations" functions.

Casualty and Liablity. A transit system carrying physical damage (PD) insurance on its rolling stock, should report the amount of the PD insurance as "Casualty and Liability Costs" under the "Vehicle Maintenance" functions. A system that is self-insured for repairs to damaged vehicles should report "Casualty and Liability Costs" under the "General Administration" functions.

FORM 313: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE (continued)

Other insurance premiums usually carried, such as fire insurance, also should be reported under the "General Administration" functions.

Taxes. On lines 27-33, enter the tax expenses incurred for each of the functions.

Purchased Transportation. Object class 508.01 is used to report the contract amount for all contract carriers using fewer than 50 vehicles to provide maximum service. Expenses should be reported for the contract amount only (see Volume II, page 7.2-11). It is also desirable to know the total expense of this service. To help derive this figure, report any fare revenues retained by contractor(s) on Form 005. Object class 508.02 is used to report the contract amount for all contract carriers using 50 or more vehicles in maximum service. Use "maximum service vehicles" (vehicles operated to provide maximum services, excluding spares) to determine whether a contract carrier uses fifty or more vehicles to provide the purchased service. Refer to Form 003.

Allocation of Modal Expenses to Functional Categories. Pages 1-4 of Form 313 permit total expenses to be allocated to the specific mode for which the expenses were incurred for any or all of the 4 functional categories listed in Table 3 (page 300-5). Whenever possible, expenses should be assigned directly to a mode for each function (columns D-K). There is also a provision for reporting "Joint Expenses" in column C (see the discussion of joint expenses below).

Direct Expenses. In the spaces immediately under "Direct Expenses By Mode" (columns D-K), enter the individual mode codes for the modes that comprise your system. The mode codes may be found in Table 2, page 000-9. For example, if your system consists of a bus mode and a demand response mode, enter "MB" in column D, and "DR" in column E. If your system consists of a bus mode, trolleybus mode, and a demand response mode, enter "MB" in column B, "TB" in column E, "DR" in column F, and so on until all your modes have been accounted for. Next, enter the direct expenditures that can be assigned to each mode for each object class under the appropriate column. Only those object classes found in Volume II are listed. Do not add any new object classes.

Joint Expenses. Reporters should first identify direct mode costs to the maximum extent possible before allocating any costs jointly among modes. An example of how joint costs are allocated is found in Volume II, Section 2.1. That example pertains only to labor expenses, but other joint expenses may be allocated similarly. In estimating total costs by mode in multi-mode systems, the total expenses classified as joint costs in each function can be allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. If you use capacity-miles for allocation purposes, be sure that your allocation is consistent with the capacity-mileage figures you provide on Form 406 or 407 for each mode.

This Form is For Level C Reporters Only (Single and Multi-Mode)

FORM 313: DIRECT, JOINT AND TOTAL EXPENSES BY OBJECT CLASS AND MODE (continued)

Allocation of joint costs among modes is made only for the function number reported on each page. For each function and for each object class within the function, reporters should enter the total joint costs for the system in lines 01-47, column C. This permits the computation of total modal expenses, including allocated joint expenses, by function. Joint expense totals allocated to modes, line 97, also should be reported for each function. Joint expense totals (line 97, column C) should thus equal the sum of joint expenses for each object class in lines 01-47, and also equal the sum of joint expenses among modes in line 97, columns D-K.

Cross Checks. The following checks should be made:

- line 92, column B should equal lines 1-47, column B.
- line 92, column B should equal line 92, columns C-K.
- line 99, column B should equal line 92, column B.
- line 97, column C should equal line 92, column C.
- line 97, column C should equal line 97, columns D-K.
- line 99, columns D-K should equal lines 92 plus 97, columns D-K.

FORM 315 Page 1 of 2

SYSTEM SUMMARY, BY OBJECT CLASS

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

Line No.	EXPENSE OBJECT CLASS	SYSTEM TOTAL
	501. LABOR	
01	01 Operators' Salaries and Wages	
02	02 Other Salaries and Wages	
03	Total Labor	
	502. FRINGE BENEFITS	
04	15 Fringe Benefits Distribution	
	503. SERVICES	
05	01 Management Service Fees	
06	02 Advertising Fees	
07	03 Professional and Technical Services	
08	04 Temporary Help	
09	05 Contract Maintenance Service	
10	06 Custodial Services	
11	07 Security Services	
12	99 Other Services	
13	Total Services	
	504. MATERIALS AND SUPPLIES CONSUMED	
14	01 Fuel and Lubricants	
15	02 Tires and Tubes	
16	99 Other Materials and Supplies	
17	Total Materials and Supplies	
	505. UTILITIES	
18	01 Propulsion Power	
19	02 Utilities Other Than Propulsion Power	
20	Total Utilities	
	506. CASUALTY AND LIABILITY COSTS	
21	01 Premiums for Physical Damage Insurance	
22	02 Recoveries of Physical Damage Losses	
23	03 Premiums for PL and PD Insurance	
24	04 Payouts for Uninsured PL and PD Settlements	
25	05 Provisions for Uninsured PL and PD Settlements	
26	06 Payouts for Insured PL and PD Settlements	
27	07 Recoveries of PL and PD Settlements	
28	08 Premiums for Other Corporate Insurance	
29	09 Other Corporate Losses	
30	10 Recoveries of Other Corporate Losses	
31	Total Casualty and Liability Costs	
32	Balance Carried Forward to Page 02	

SYSTEM SUMMARY, BY OBJECT CLASS

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ (Month Day Year)

Line No.	EXPENSE OBJECT CLASS	SYSTEM TOTAL
01	Subtotal from Page 01	
	507. TAXES	
02	01 Federal Income Tax	
03	02 State Income Tax	
04	03 Property Tax	
05	04 Vehicle Licensing and Registration Fees	
06	05 Fuel and Lubricant Taxes	
07	06 Electric Power Taxes	
08	99 Other Taxes	
09	Total Taxes	
	508. PURCHASED TRANSPORTATION SERVICES	
10	01 Less than 50 Vehicles	
11	02 50 or more Vehicles	
12	Total Purchased Transportation Services	
	509. MISCELLANEOUS EXPENSES	
13	01 Dues and Subscriptions	
14	02 Travel and Meetings	
15	03 Bridge, Tunnel and Highway Tolls	
16	04 Entertainment Expense	
17	05 Charitable Donations	
18	06 Fines and Penalties	
19	07 Bad Debt Expense	
20	08 Advertising/Promotion Media	
21	99 Other Miscellaneous Expenses	
22	Total Miscellaneous Expenses	
	510. EXPENSE TRANSFERS	
23	01 Function Reclassifications	
24	02 Expense Reclassifications	
25	03 Capitalization of Nonoperating Costs	
26	Total Expense Transfers	
27	TOTAL EXPENSES LESS RECONCILING ITEMS	
	RECONCILING ITEMS:	
28	511. Interest Expense	
29	512. Leases and Rentals	
30	513. Depreciation	
31	513.13 Amortization of Intangibles	
32	514. Purchase Lease Agreements	
33	515. Related Parties Lease Payments	
34	516. Other Reconciling Items	
35	Total Reconciling Items	
36	TOTAL EXPENSES FROM PUBLISHED REPORT	
	MEMO ITEM:	
37	Expense not allowable for Federal operating assistance	

This Form is For Level A, B, and C Reporters Only

FORM 315: SYSTEM SUMMARY, BY OBJECT CLASS

The purpose of Form 315 is to provide total system expenses for both single mode and multi-mode operations. It may be used as control data for the more detailed breakdowns given in Forms 311, 312, or 313. All data should be rounded to the nearest dollar.

Volume II References. Sections 2.1 thru 2.8, 2.12, 7.1 thru 7.5.

INSTRUCTIONS

Single mode operations should report the total expenses for each object class. Multi-mode operations should report the combined modal expenses for each object class.

Reconciling Items. Reconciling items are reported separately because it is recognized that accounting practices for handling these items, particularly depreciation and amortization, differ considerably as result of local ordinances and conditions. They are called "Reconciling Items" because they are needed to provide an overall total which is consistent with local published reports.

NOT REQUIRED FOR MODES WHICH OPERATE 25 OR FEWER REVENUE VEHICLES IN ANNUAL MAXIMUM SERVICE

FORM 321

OPERATORS WAGES SUBSIDIARY SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐

Month Day Year

a Line No.	TIME CLASSIFICATION	b DOLLARS	c HOURS
	1. OPERATING TIME		
01	1.01 Report time (Pull out)		
02	1.02 Turn-in time (Pull in)		
03	1.03 Travel time		
04	1.04 Platform time--line service		
05	1.05 Platform time--charter & special service		
06	1.06 Intervening time		
07	1.07 Paid breaks & meal allowance		
08	1.08 Minimum guarantee for call out		
09	1.09 Minimum guarantee--daily		
10	1.10 Minimum guarantee--weekly		
11	1.11 Overtime premium--scheduled		
12	1.12 Overtime premium--unscheduled		
13	1.13 Spread time premium		
14	1.14 Shift premium		
15	1.15 Other operating premium		
16	TOTAL OPERATING TIME		
	2. NONOPERATING PAID WORK TIME		
17	2.01 Instructor premium for operator training		
18	2.02 Student training time		
19	2.03 Accident reporting time		
20	2.04 Witness time		
21	2.05 Stand-by time		
22	2.06 Time spent on union functions		
23	2.07 Run selection time		
24	2.08 Other time spent in transportation administration		
25	2.09 Time spent in revenue vehicle movement control		
26	2.10 Time spent in ticketing and fare collection		
27	2.11 Time spent in customer service		
28	2.12 Time spent in other nonoperating functions		
29	TOTAL NONOPERATING PAID WORK TIME		
30	TOTAL OPERATING AND NONOPERATING TIME		

This Form is For All Reporting Levels

FORM 321: OPERATORS WAGES SUBSIDIARY SCHEDULE

Note: This form is not required from reporters submitting their first Section 15 report.

The purpose of Form 321 is to provide a detailed breakdown of the hours worked and wages paid to employees classified as "Operators." As indicated on the form, the operators' time is divided into 2 categories: (1) operating time, and (2) non-operating paid work time. The first includes the time involved in performing regular line service activities. The second involves the operators' paid time while performing other activities.

This form is required for all transit reporters operating more than 25 revenue vehicles to provide annual maximum service. Multi-mode reporters should submit a separate Form 321 for each mode in which more than 25 revenue vehicles are used to provide annual maximum service. All monetary amounts should be rounded to the nearest dollar, and all hours should be rounded to the nearest hour. Note that for each hour figure reported in column C, there must be a corresponding dollar amount in column B.

Accounting for Operators' Time. The principal objective of Form 321 is to account for operators' time and cost according to the components of pay time and allowances as specified in most labor contracts. On Form 321, hours that apply to more than one pay category are included in each category for which they apply. Because of this double counting of hours, total hours are not reported. Total dollars, however, are reported and the amount shown on line 30 of this form must equal the dollar amount reported in Object Class 501.01 on the appropriate Section 15 expense reporting forms for each mode. Table 4 is provided to assist transit reporters in distributing operators' wages to the appropriate subsidiary schedule categories on Form 321.

Volume II References. Sections 2.1, 2.2, 7.3, 7.4, 7.5.

INSTRUCTIONS

Operating Time. In lines 01-15, enter the appropriate dollar and hour values in columns B and C respectively, for the time classifications listed. "Platform Time" service dollars (Line 04, column B) should generally be at least 60% of "Total Operating and Non-operating Time" dollars (line 30, column B).

- **Premium Pay.** Lines 11-15 (overtime, spread time, shift time, and other operating premium) should represent only the added pay to an operator above the straight time pay. Premimum hours should represent hours for which an operator is paid a premimum. Therefore, Form 321 will double count hours -- a platform hour for which an operator is paid overtime (or other premimum) should be reported as a platform hour and an overtime hour. Dollars are not double counted. If the operator works one hour of overtime, the dollars (salary) are reported at the straight-time rate under

FORM 321: OPERATORS WAGES SUBSIDIARY SCHEDULE (continued)

platform time and the premium rate in dollars is reported under overtime premium.

- **Total Operating Time.** Line 16, column B, should generally be at least 90% of "Total Operating and Non-operating Time" dollars (line 30, column B).

Non-Operating Paid Work Time. On lines 17-28, enter the appropriate dollar and hour values, in columns B and C respectively, for the time classifications listed. Enter the total dollars on line 29.

Total Operating and Non-Operating Time (line 30). For single mode Level R reporters, total operating and non-operating time dollars (line 30, column B) should equal "Operators' Salaries and Wages, Total Expenses" on Form 301, line 01. If more than one mode is operated, "Total Operating and Non-operating Time" dollars (line 30 column B) by mode should equal total "Operators' Wages and Salaries" on Forms 310, 311, 312, and 313 by mode for Levels R, A, B and C reporters, respectively. However, when 25 or fewer revenue vehicles are used to provide annual maximum service in a mode, Form 321 should not be submitted for that mode.

TABLE 4. EXPENSE FUNCTIONS TO WHICH OPERATORS' WAGES ARE DISTRIBUTED

Level A Functions	Level B Functions	Level C & R Functions	Time Classifications
Revenue Vehicle Operation	Revenue Vehicle Operation	Vehicle Operations	1.03 - 1.06 1.11 - 1.15
Transportation Administration	Administration of Transportation	" "	1.01 - 1.02 1.07 - 1.10 2.01 - 2.08
Revenue Vehicle Movement Control	" "	" "	2.09
Inspection and Maintenance of Revenue Vehicles	Inspection and Maintenance of Revenue Vehicles	Vehicle Maintenance	2.12
Servicing Revenue Vehicles	Servicing Revenue Vehicles	" "	2.12
Ticketing and Fare Collection	Ticketing and Fare Collection	General Administration	2.10
Customer Services	Marketing	" "	2.11

Example: an operator works a 9 hour piece of work, composed of the following.

- 5 minutes of report time.
- 10 minutes of turn-in time.
- 8 hours and 45 minutes of platform time of which 8 hours is platform time at regular pay, 30 minutes is scheduled overtime at time-and-a-half, and 15 minutes is unscheduled overtime at time-and-a-half plus a $0.20 per hour premium for late-shift work.

Reporting Solution: enter the following.

- 5 minutes of Report time (1.01).
- 10 minutes of Turn-in time (1.02).
- 8 hours and 45 minutes of Platform time-line service (1.04).
- 30 minutes of Overtime premium -- scheduled (1.11).
- 15 minutes of Overtime premium -- unscheduled (1.12).
- 15 minutes of Shift premium (1.14).

NOT REQUIRED FROM TRANSIT SYSTEMS WHICH OPERATE 25 OR FEWER REVENUE VEHICLES IN ANNUAL MAXIMUM SERVICE

Form 331

FRINGE BENEFITS SUBSIDIARY SCHEDUI *

Transit ID ☐☐☐☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

Level ☐

a Line No.		FRINGE BENEFIT OBJECT CLASSES	b EMPLOYER TOTAL	c EMPLOYEE TOTAL
01	502.01	FICA or Railroad Retirement		
02	502.02	Pension Plans (including long-term disability insurance)		
03	502.03	Hospital, Medical, and Surgical Plans		
04	502.04	Dental Plans		
05	502.05	Life Insurance Plans		
06	502.06	Short-Term Disability Insurance		
07	502.07	Unemployment Insurance		
08	502.08	Workmen's Compensation Insurance or Fed. Empl. Liab. Act Contribution		
09	502.09	Sick Leave		
10	502.10	Holiday (including all premiums paid for work on holidays)		
11	502.11	Vacation		
12	502.12	Other Paid Absence (bereavement pay, military pay, jury duty pay, etc.)		
13	502.13	Uniform and Work Clothing Allowances		
14	502.14	Other Fringe Benefits		
15		TOTAL		

This Form is For All Reporting Levels

FORM 331: FRINGE BENEFITS SUBSIDIARY SCHEDULE

Note: Form 331 is not required for reporters who use 25 or less vehicles to provide annual maximum service.

The purpose of Form 331 is to collect information on the fringe benefit contributions of both employers and employees. Employee contributions data enable comparative analysis of the benefits borne by the employee. All entries should be rounded to the nearest dollar.

Volume II References. Sections 2.1, 2.2, 7.2.

INSTRUCTIONS

For each of the fringe benefit object classes in lines 01-14, enter the correct dollar amounts in column B (employer total) and column C (employee total). The employer total on line 15, column B, of Form 331 should agree with the total of Object Class 502, Fringe Benefits, entered on line 03 of Form 301 (single mode) or Form 310, page 1 (multi-mode) for Level R reporters, and line 04 of Form 315 for Levels A, B, and C reporters.

NOT REQUIRED FROM TRANSIT SYSTEMS WHICH OPERATE 25 OR FEWER REVENUE VEHICLES IN ANNUAL MAXIMUM SERVICE

FORM 332

PENSION PLAN QUESTIONNAIRE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

Line No.	ITEM	DOLLAR AMOUNT
	1. Fully Funded Plan	
01	a. Current service cost	
02	b. Prior service cost	
03	c. Interest on prior service cost	
04	Fully Funded Plan -- Total Cost	
05	2. Pay-As-You-Go Plan--Total Cost	
06	TOTAL PENSION PLAN COST (Line 04 plus Line 05)	
	3. Pension Liability	
07	a. Plan assets	
08	b. Less vested benefits	
09	Unfunded Liability	
	4. If you committed to a fully funded plan, please indicate the following:	
10	a. Unfunded prior service cost	
11	b. Years required to fully fund this cost	
	5. If you have a pay-as-you-go-plan, please indicate the following:	
12	a Unfunded prior service cost	
13	b. Years required to fully fund this cost	
	6. If you now have a pay-as-you-go plan and you have had a recent actuarial study or other similar estimate made to determine your cost under a fully funded pension plan, please indicate what your pension plan expense *would have been* during the period under the fully funded plan:	
14	a. Current Service Cost	
15	b. Prior Service Cost	
16	c. Interest on prior Service Cost	
17	ESTIMATED TOTAL COST	

This Form is For All Reporting Levels

FORM 332: PENSION PLAN QUESTIONNAIRE

Note: Reporters who operate 25 or fewer revenue vehicles to provide annual maximum service are not required to file Form 332. Also, first year reporters who participate in pay-as-you-go pension plans are not required to report what the cost of a fully-funded pension plan would have been.

The purpose of Form 332 is to collect information on the cost components of the various pension plans that reporters provide for their employees. All entries should be rounded to the nearest dollar.

Definitions.

- **Pay-as-You-Go-Cost.** Pension cost resulting from recognizing expense only when benefits are paid to retired employees. Note: pay-as-you-go is not an acceptable method for accounting purposes.

- **Current Service Cost (Normal Cost).** The period pension plan cost assigned, under an actuarial cost method, to years subsequent to the inception of a pension plan or to a particular valuation date.

- **Prior Service Cost.** Pension cost assigned, under an actuarial cost method to years prior to the date of a particular actuarial valuation, and/or prior to the inception of pension plan.

- **Interest on Prior Service Cost.** Interest charges associated with prior and past service pension costs.

- **Plan Assets.** The value of assets accumulated in the hand of a pension funding agency for the purpose of meeting retirement benefits when they become due.

- **Vested Benefits.** Benefits not contingent on the employee's continuing in the service of the employer. The actuarially computed value of vested benefits represents the present value, at the date of determination, of the sum of (a) the benefits expected to become payable to former employees who have retired, or have terminated service with vested rights, at the date of determination; and (b) the benefits, based on service rendered prior to the date of determination, expected to become payable at future dates to present employees, taking into account the probable time that employees will retire, at the vesting percentages applicable at the date of determination.

- **Unfunded Liability.** The difference between plan assets and vested benefits. (If a negative number, report as zero.)

INSTRUCTIONS

Enter the appropriate cost data in lines 01-17 of Form 332, utilizing the above definitions for guidance.

VI. NON-FINANCIAL OPERATING DATA REPORT FORMS

(400 SERIES)

Form 401

TRANSIT SYSTEM SERVICE PERIOD SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐
Month Day Year

a Line No.	b ITEM	c WEEKDAY	d SATURDAY	SUNDAY
	LIMITS OF SERVICE PERIOD:			
01	Time Morning service begins			
02	Time AM *PEAK* service begins			
03	Time Midday service begins			
04	Time PM *PEAK* service begins			
05	Time Night service begins			
06	Time Night service ends			
	TOTAL HOURS			
07	Morning period			
08	AM Peak period			
09	Midday period			
10	PM Peak period			
11	Night period			
12	ENTIRE DAY -- TOTAL HOURS			

This Form is For All Reporting Levels

FORM 401: TRANSIT SYSTEM SERVICE PERIOD SCHEDULE

The purpose of Form 401 is to report all periods of transit service directly operated by reporters. Information is required on both the time limits of transit service periods and on the total hours involved in the provision of that service. Entries are required for weekdays, Saturdays, and Sundays. Multi-mode reporters should submit a separate Form 401 for each mode, and indicate the mode code in the space provided.

Volume II References. Section 8.2.

INSTRUCTIONS

Note: For service with no peak periods, fill out only lines 01, 06, and 12.

Limits of Service Period. Using the 24-hour clock method (military time), enter the times that a particular service period begins or ends in lines 01-06. Example: service beginning at 8:15 A.M. should be entered as 0815; service beginning at 8:15 P.M. should be entered as 2015, etc. All service periods should be for an "average" weekday, Saturday, and Sunday. The term "average" weekday should be interpreted to mean the average of several weekdays selected at random throughout the year (abnormal days excluded). For example, this could be several Monday through Friday periods or individual days. "Average" Saturdays and Sundays should be interpreted similarly.

Total Hours. Compute total hours by first obtaining the difference, in minutes, between the time that service begins and service ends. Then divide this difference by 60. Record the hours to the nearest one tenth, rounding if necessary. Example:

Line 02 Time AM Peak Service Begins = 0700
Line 03 Time Midday Service Begins = 0915
.
.
.
Line 07 Total Hours, AM Peak Period = 2.3 hours (135 minutes ÷ 60 minutes).

Cross Checks. For column B, weekday service, the "Limits of Service Period," lines 01-06, should correspond to the "Total Hours," lines 07-12, as follows:

- Line 07, "Morning Period," should equal the elapsed time from "Time Morning Service Begins" (line 01) to "Time AM Peak Service Begins" (line 02).

FORM 401: TRANSIT SYSTEM SERVICE PERIOD SCHEDULE (continued)

- Line 08, "AM Peak Period," should equal the elapsed time from "Time AM Peak Service Begins" (line 02) to "Time Midday Service Begins" (line 03).

- Line 9, "Midday Period," should equal the elapsed time from "Time Midday Service Begins" (line 03) to "Time PM Peak Service Begins" (line 04).

- Line 10, "PM Peak Period," should equal the elapsed time from "Time PM Peak Service Begins" (line 04) to "Time Night Service Begins" (line 05).

- Line 11, "Night Period," should equal the elapsed time from "Time Night Service Begins" (line 05) to "Time Night Service Ends" (line 06).

- Line 12, "Entire Day-Total Hours," should equal the elapsed time from "Time Morning Service Begins" (line 01) to "Time Night Service Ends" (line 06).

In addition, "Entire Day-Total Hours" should equal the sum of lines 07-11. Thus, because of rounding, it may be necessary to make minor adjustments to lines 07-11 so that the sums will be equal to the elapsed time.

Form 402

REVENUE VEHICLE MAINTENANCE PERFORMANCE AND ENERGY CONSUMPTION SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐

Month Day Year

Line No.	ITEM	AMOUNTS
	NUMBER OF ROADCALLS	
01	For mechanical failure	
02	For other reasons	
03	TOTAL ROADCALLS	
04	TOTAL LABOR HOURS FOR INSPECTION & MAINTENANCE	
	NUMBER OF LIGHT MAINTENANCE FACILITIES	
05	Serving under 200 vehicles	
06	Serving 200-300 vehicles	
07	Serving more than 300 vehicles	
08	TOTAL LIGHT MAINTENANCE FACILITIES	
	ENERGY CONSUMPTION	
09	Kilowatt hours of propulsion power	
10	Gallons of diesel fuel	
11	Gallons of gasoline	
12	Gallons of LPG or LNG	
13	Gallons of bunker fuel	

This Form is For All Reporting Levels

FORM 402: REVENUE VEHICLE MAINTENANCE PERFORMANCE AND ENERGY CONSUMPTION SCHEDULE

Form 402 has several purposes related to certain performance and efficiency characteristics of transit vehicles. It is required of all reporters. Multi-mode reporters should submit a separate Form 402 for each mode operated, indicating the mode in the upper right hand corner of the page. Roadcalls and energy consumption data should be reported as whole numbers. Kilowatt hours should be reported as a whole number. Labor hours should be rounded to the nearest tenth. The number of light maintenance facilities should also be rounded to the nearest tenth.

Volume II References. Section 8.5.

INSTRUCTIONS

Number of Roadcalls. All roadcalls for mechanical failure or for other reasons, should be entered on lines 01-03. All roadcalls should be reported whether or not they were performed by the reporter's own service personnel or by outside contractors.

Total Labor Hours For Inspection and Maintenance. On line 04 enter the total number of labor hours expended by the transit system maintenance personnel working on revenue vehicles. Include all hours worked by employees whose labor expenses were charged to Function 061. (See p.7.4-29 of Volume II for the activities included.) This number, when divided by 2080 hours, one person's labor year, should correspond to the number reported on line 05 of Form 404.

Number of Light Maintenance Facilities. On lines 05-08 reporters should list the light maintenance facilities serving the size classes of vehicles indicated. Only those facilities owned by the reporter should be listed. Light maintenance facilities refer to facilities used for inspection and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs and painting, etc. This does not include unit rebuild, engine overhaul, significant body repairs, and other major repairs. If a transit system has only one maintenance facility and that facility is used for both heavy and light maintenance, it should be accounted for in this category. If more than one mode is serviced at the same facility, prorate to one decimal place the facility on each form completed by mode.

Energy Consumption. On lines 09-13, reporters must indicate their energy consumption data unless their fuel expenses are included under a purchased transportation agreement. These data represent the amount of fuel or power consumed by revenue vehicles. Units of measurement are gallons in the case of liquid fuel, and kilowatt hours in the case of electrical power. Kilowatt hours should be reported as a whole number.

Form 403 Page of

TRANSIT WAY MILEAGE SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year) Type of Service * ☐

Line No.	GUIDEWAY CLASSIFICATIONS RAIL MODES	DIRECTIONAL ROUTE MILES	MILES OF TRACK	NUMBER OF CROSSINGS	NUMBER OF STATIONS	AVERAGE MONTHLY DIRECTIONAL ROUTE MILES
01	MODE CODE: RR					
02	At grade, exclusive row					
03	At grade, with cross traffic					
04	At grade, mixed & cross traffic					
05	Elevated on structure					
06	Elevated on fill					
07	Open cut					
08	Subway					
09	TOTAL					
10	MODE CODE: SC					
11	At grade, exclusive row					
12	At grade, with cross traffic					
13	At grade, mixed & cross traffic					
14	Elevated on structure					
15	Elevated on fill					
16	Open cut					
17	Subway					
18	TOTAL					
19	MODE CODE: CR					
20	At grade, exclusive row					
21	At grade, with cross traffic					
22	At grade, mixed & cross traffic					
23	Elevated on structure					
24	Elevated on fill					
25	Open cut					
26	Subway					
27	TOTAL					
28	MODE CODE: IP					
29	Exclusive ROW					
30	MODE CODE: CC					
31	Exclusive ROW					
32	MODE CODE: AG					
33	Exclusive ROW					

	NON-RAIL MODES	DIRECTIONAL ROUTE MILES ON EXCLUSIVE ROW	DIRECTIONAL ROUTE MILES ON CONTROLLED ACCESS ROW	DIRECTIONAL ROUTE MILES ON MIXED TRAFFIC ROW		
34	MODE CODE: MB					
35	TB					
36	FB					
37	TR					
38	OR					

* DO = Directly Operated Service PT = Purchased Transportation Service

This Form is For All Reporting Levels

FORM 403: TRANSIT WAY MILEAGE SCHEDULE

The purpose of Form 403 is to collect data on all fixed route modes. For each rail mode report directional route miles, miles of track, number of crossings, number of stations and average monthly directional route miles. For each non-rail, fixed route mode report directional route miles on exclusive rights-of-way (ROW), directional route miles on controlled access ROW, directional route miles on mixed traffic ROW, and average monthly directional route miles, as applicable. Do not report any demand response, vanpool, or other non-fixed route service data on this form.

More detailed information is provided for rail modes than for non-rail modes, and provision is made for reporting up to 6 rail modes and 5 non-rail modes. All mode codes are listed individually on Form 403. Enter the data under the appropriate mode code.

All mileage data on this form should be reported to the nearest tenth, while all other data (e.g., number of stations) should be reported in whole numbers. All mileage data should reflect service being operated at the end of the fiscal year, except for those data provided in column G.

Note: Reporters should submit a separate Form 403 for directly operated service and service provided under a purchased transportation arrangement. This would be necessary, for example, if some motorbus services are operated directly, while others operate under a contractual arrangement involving fewer than 50 revenue vehicles to provide maximum service. Each form should indicate in the box provided the type of service reported (i.e., directly operated or purchased transportation).

Directional Route Miles. The term "directional route miles" is defined as the mileage service operates in each direction over routes which public transportation vehicles travel while in revenue service. The measurement should be taken at the end of the reporter's fiscal year. Directional route miles are a measure of the facility or roadway not the service carried on the facility i.e. number of routes or vehicle revenue miles. It is computed with regard to direction but without regard to the number of traffic lanes or rail tracks existing in the right-of-way. Reporters should be sure to accurately report directional route miles in column C, not annual vehicle miles. For example, a one mile segment of street over which motor buses operated in both directions would be reported as two miles of directional roadway regardless of the number of bus routes and/or buses that used all or part of that mile segment. Refer to section 8.3 of Volume II and to Appendix A of Circular 9030.1. Note that directional route miles will not change substantially from one year to the next unless the system has experienced significant service expansion or reduction that affects its overall route structure.

Average Monthly Directional Route Miles (column G). The computation of "Average Monthly Directional Route Miles" in column G need only be made when a service change during the reporting year has an impact on the number of

directional route miles being operated. If there are no such service changes, do not complete column G. "Average Monthly Directional Route Miles" should reflect service start-ups, interruptions, and discontinuances. Its purpose is to assist in computing Section 9 apportionments.

To compute average monthly directional route miles, reporters should collect the directional route miles for each month that a mode was operated during the year. Sum these monthly figures, and divide the total by the number of months operated during the year. This should be done for each mode reported.

Example: an operator operates a mode that has 10 directional route miles for 7 months, and has 12 directional route miles for the remaining 5 months. The average would be 10.8 directional route miles (10 x 7 = 70) + (12 x 5 = 60) ÷ 12 = 10.8.

Volume II References. Section 8.3.

INSTRUCTIONS

Rail Modes. In lines 01-33, locate the specific rail modes that the transit system operates. For each rail mode, report in columns C and D both directional route miles and miles of track, respectively. Miles of track is computed by determining the actual number of tracks per one mile segment of ROW. Thus, for a rail rapid system, a one mile segment of ROW with 3 sets track running side by side is reported as 3 miles of track. Miles of track are to be measured without respect to whether or not rail traffic can flow in only one direction on the track. Reporters should count all track, including commuter rail track, and yard track (which is excluded from miles of directional roadway). Where required, also enter the number of crossings and number of stations in columns E and F. If there have been service changes during the year having an impact on directional route miles compute the average monthly directional route miles and report this number in column G.

Non-Rail Modes. For all non-rail modes operated, enter the required information in lines 34-38. In columns C, D, and E enter the appropriate data for directional route miles on exclusive ROW, directional route miles on controlled access ROW, and directional route miles on mixed traffic ROW. If there have been service changes during the year having an impact on directional route miles for columns C and D compute the average monthly directional route miles for both columns and place this in column G for Section 9 purposes.

Exclusive rights-of-way are roadways restricted at all times to use by buses and/or other high-occupancy vehicles. The restrictions must be sufficiently enforced so that 95% of vehicles using the right-of-way are authorized to use it.

Controlled access rights-of-way are lanes restricted for at least a portion of the day to use by buses and/or other high occupancy vehicles. Use of a controlled access lane may also be permitted for vehicles preparing to turn.

best copy available

The restrictions must be sufficiently enforced so that 95% of vehicles using the lane during the restricted period are authorized to use it. A legitimate need for the controlled access must be demonstrated by peak-hour traffic congestion. Peak hour level-of-service in the unrestricted lanes must be D or worse as defined in the Highway Capacity Manual. Legitimate need must be demonstrated for each part of the restricted lane. Hence, regardless of a lane's total length, only those portions for which a legitimate need is demonstrated should be considered controlled access lanes.

Transit vehicles that travel in mixed traffic on the street system, interstate highways and other limited access facilities are not categorized as fixed guideway transit. The route mileage from these vehicles should be reported in column E, "Directional Route Miles on Mixed Traffic ROW." If they are operating in a special, exclusive, or controlled access facility for transit or High Occupancy Vehicles (HOV) that has been established on the Interstate highway, its median, or elsewhere in the right-of-way (i.e., transit access/egress ramps) the route mileage for operations in these controlled settings should be reported in column D, "Directional Route Miles on Controlled Access ROW." (See Appendix C of UMTA C.9030.1 for definitions.)

All Section 9 reporters with motor bus fixed guideway service should describe that service on Form 005 in accordance with the directions given for that form.

Form 404

TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE

Transit ID [ ][ ][ ][ ] Level [ ]

Fiscal Year End [ ][ ] Month [ ][ ] Day [ ][ ] Year Mode [ ]

a Line No	LABOR CLASSIFICATION	b EMPLOYEE EQUIVALENTS OPERATING LABOR	c EMPLOYEE EQUIVALENTS CAPITAL LABOR
01	Transportation Administration		
02	Revenue Vehicle Operation		
03	Transportation Support		
04	Vehicle Maintenance Administration		
05	Revenue Vehicle Inspection & Maintenance		
06	Vehicle Maintenance Support		
07	Non-Vehicle Maintenance Administration		
08	Non-Vehicle Maintenance Support		
09	Marketing and Planning		
10	General Administration Support		
11	**TOTAL TRANSIT SYSTEM EMPLOYEE EQUIVALENTS**		

This Form is For All Reporting Levels

FORM 404: TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE

The purpose of Form 404 is to determine the characteristics and number of employees working for transit reporters. Information is requested on the labor classifications of employees and the amount of time they spend in connection with systems operations (operating labor) and on the total amount of employee equivalents providing capital labor.

This information is required of all reporters. A separate Form 404 should be used for each mode with the mode noted in the space provided. All data should be rounded to the nearest tenth.

Reporters should be careful to count only their own organization's employees on this form (i.e., employees whose labor expense is included in Object Class 501). Personnel who work for other organizations, such as providers of purchased transportation, should not be included on this form.

Volume II References. Section 8.4.

INSTRUCTIONS

Employee Equivalents. The basis for entering data in Form 404 is the term "Employee Equivalent," defined as one person's labor year (2080 hours). Employee equivalents are determined by taking the total hours worked for each labor classification itemized in lines 01-10, dividing the total hours by 2080 and entering the quotient to one decimal place on lines 01-10. For example, if two employees worked a total of 800 hours, this would be reported as 0.4 under "Employee Equivalents." If one employee worked a total of 1280 hours as a revenue vehicle operator and 800 hours on inspection and maintenance, this would be reported as 0.6 on line 02 and 0.4 on line 05.

Labor Classifications. Reporters should separate those employees working on capital projects from those who are needed to operate the transit system. Note that capital labor is reported only as a lump sum in line 11, column C, whereas operating labor is reported for all labor classifications in lines 1-10 and totaled in line 11. Where it is necessary to allocate individuals to multiple labor classifications, reporters should count employee equivalents for each classification to the nearest one-tenth employee. The total number of transit system employee equivalents should be listed in line 11. The total on line 11 for column B should equal the sum of the individual employee equivalents in column B. The definitions for the operating labor classifications and the expense functions that are covered by them are listed below.

Labor classifications are defined in terms of the labor expenses in the functions on the 300 series expense forms, defined in Section 8.4 of Volume II. The three digit codes that follow the definition of each labor classification below are taken from the level A expense functions and are provided to assist reporters at all levels to classify their employees. See Table 3 on page 300-5 for further clarification of Expense Functions by Reporting Level.

FORM 404: TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE (cont.)

Transportation Administration (line 01): Employee equivalents for executive, professional and supervisory transit system personnel engaged in vehicle operations. Activities include supervising station and terminal transportation, providing clerical support for transportation administration, instructing operators, and inspecting operator performance. Personnel include transportation managers, traffic managers, port captains, terminal managers, superintendents, secretaries, and others working in the following department or function:

011 - Transportation Administration

Revenue Vehicle Operation (line 02): Employee equivalents for transit system personnel operating or working as crewmen on revenue vehicles. Personnel work in the following department or function:

031 - Revenue Vehicle Operation

Transportation Support (line 03): Employee equivalents for transit system personnel providing support in vehicle operation activities i.e., controlling dispatch and vehicle movement, supervising and preparing schedules for transportation operations, secretarial staff supporting these activities, and other non-operators working in the following departments or functions:

012 - Revenue Vehicle Movement Control
021 - Scheduling of Transportation Operations

Vehicle Maintenance Administration (line 04): Employee equivalents for executive, professional, secretarial, and supervisory transit system personnel engaged in vehicle maintenance. Activities include providing supervision and clerical support for the administration of vehicle maintenance, preparing maintenance records, providing technical training to vehicle maintenance personnel, and engineering vehicle maintenance activities. Personnel include vehicle maintenance managers, port engineers, service managers, secretarial staff, and others engaged in directing and supervising maintenance and repairs to transit vehicles and others working in the following department or function:

041 - Maintenance Administration - Vehicles

Revenue Vehicle Inspection & Maintenance (line 05): Employee equivalents for transit system personnel performing inspection and maintenance work on revenue vehicles or components of revenue vehicles. Activities include performing minor repairs to revenue vehicle components, making road calls to service revenue vehicles, rebuilding and overhauling repairable components and inspecting revenue vehicles or components of revenue vehicles on a scheduled preventive maintenance basis. Personnel work in the following department or function:

061 - Inspection & Maintenance of Revenue Vehicles

FORM 404: TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE (cont.)

Vehicle Maintenance Support (line 06): Employee equivalents for transit system personnel providing vehicle maintenance, performing servicing functions (cleaning, sweeping, washing, fueling, oiling, etc.) for revenue and service vehicles, and repairing damage to vehicles resulting from vandalism or accidents.

051 - Servicing Revenue Vehicles
062 - Accident Repairs of Revenue Vehicles
071 - Vandalism Repairs of Revenue Vehicles
081 - Servicing and Fuel of Service Vehicles
091 - Inspection & Maintenance of Service Vehicles

Non-Vehicle Maintenance Administration (line 07): Employee equivalents for executive, professional, supervisory, and secretarial transit system personnel engaged in supervising maintenance and repair to transit way and structures and to other buildings, ground and equipment. Executive, professional and supervisory employees working in the following department or function:

042 - Maintenance Administration - Non-Vehicles

Non-Vehicle Maintenance Support (line 08): Employee equivalents for transit system personnel providing maintenance support to executive, professionals, and supervisory personnel working in the following departments or functions:

101 - Maintenance of Vehicle Movement Control Systems
111 - Maintenance of Fare Collection & Counting Equipment
121 - Maintenance of Roadway and Track
122 - Maintenance of Structure, Tunnels and Subways
123 - Maintenance of Passenger Stations
124 - Maintenance of Operating Station Buildings, Grounds & Equipment
125 - Maintenance of Garage & Shop Buildings, Grounds, & Equipment
126 - Maintenance of Communication System
127 - Maintenance of General Administration Buildings, Grounds, & Equipment
128 - Accident Repairs of Buildings, Grounds, & Equipment
131 - Vandalism Repairs of Buildings, Grounds, & Equipment
141 - Operation & Maintenance of Electric Power Facilities

Marketing and Planning (line 09): Employee equivalents for transit system personnel engaged in selling and arranging charter services, providing information services, media relations, researching consumer behavior, and regional transit planning and analysis. Transit system employees working in the following departments or functions:

162 - Customer Services
163 - Promotion
164 - Market Research
177 - Planning

FORM 404: TRANSIT SYSTEM EMPLOYEE EQUIVALENT SCHEDULE (cont.)

General Administration Support (line 10): Employee equivalents for executive, professional, supervisory and secretarial transit system personnel engaged in general management and administration activities. This category includes the general manager, assistant general manager(s), administrative assistants, managers, supervisors, professionals, and secretarial staff working in the following departments or functions:

145 - Preliminary Transit System Devel't
151 - Ticketing and Fare Collection
161 - System Security
165 - Injuries and Damages
166 - Safety
167 - Personnel Administration
168 - General Legal Services
169 - General Insurance
170 - Data Processing
171 - Finance and Accounting
172 - Purchasing & Stores
173 - General Engineering
174 - Real Estate Management
175 - Office Management & Services
176 - General Management
181 - General Function

FORM 405

TRANSIT SYSTEM ACCIDENTS SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year) Mode ☐

Line No.	ITEM	COLLISION	NON-COLLISION	STATION
	NUMBER OF ACCIDENTS CLASSIFIED AS:			
01	Fatality, Personal Injury & Property Damage			
02	Fatality & Personal Injury			
03	Fatality & Property Damage			
04	Fatality Only			
05	Personal Injury & Property Damage			
06	Personal Injury Only			
07	Property Damage Only			
08	TOTAL ACCIDENTS			
	NUMBER OF FATALITIES CLASSIFIED AS:			
	Revenue Vehicle Occupants			
09	On-Duty Employees			
10	Others			
	Other Vehicle Occupants			
11	On-Duty Employees			
12	Others			
	Pedestrians			
13	On-Duty Employees			
14	Others			
	NUMBER OF PERSONS INJURED CLASSIFED AS:			
	Revenue Vehicle Occupants			
15	On-Duty Employees			
16	Others			
	Other Vehicle Occupants			
17	On-Duty Employees			
18	Others			
	Pedestrians			
19	On-Duty Employees			
20	Others			

This Form is For All Reporting Levels

FORM 405: TRANSIT SYSTEM ACCIDENTS SCHEDULE

The purpose of Form 405 is to collect information about the nature and frequency of accidents involving revenue vehicles. This information should be based on the transit system's accident/incident reports, not on claims filed. All accidents related to revenue vehicle operation, including vehicles directly operated but not necessarily owned by the reporter, must be reported on this form. Total fatalities and personal injuries resulting from accidents should also be reported. The following incidents, however, are excluded from these accident counts: suicides, robberies, assaults, and other crimes or misdemeanors. Reporters should note that columns B, C and D are mutually exclusive.

Multi-mode systems should submit a separate Form 405 for each mode operated. All data should be reported as whole numbers.

Volume II References. Section 8.6.

INSTRUCTIONS

Collision Related Incidents (Column B). On lines 01-07 enter the number of incidents that resulted in fatalities, injuries, and/or property damage occurring from a collision of the transit agency's revenue vehicle(s) with other vehicles, persons, or objects. Incidents reported on lines 01-07 are mutually exclusive. Each incident should only be reported under one of the three accident classifications. An incident involving two or more transit revenue vehicles is to be reported as one accident for each transit agency involved. The number of people injured or killed as a result of the collisions in lines 01-06 should be reported on lines 09-20.

Non-Collision Related Incidents (Column C). On lines 01-07 enter the number of incidents resulting in fatalities, injuries, and/or property damage that occurred from non-collision incidents such as derailments, fires, vehicles stopping suddenly, boardings, alightings, etc. Non-collision incidents must involve a revenue vehicle. Incidents reported on lines 01-07 are mutually exclusive. Each incident should be reported under one of the accident classifications. An accident involving two or more transit revenue vehicles is to be reported as one accident by each transit agency involved. The number of people injured or killed as a result of non-collision related incidents in lines 01-06 should be reported on lines 09-20.

Station Related Incidents (Column D). On lines 01-07 enter the number of incidents that resulted in fatalties, injuries, and/or property damage occurring on the station premises that did not involve any revenue vehicles such as accidents on escalators, stairs, ramps, platforms, etc. (It is possible more than one person becomes injured in one incident). Incidents reported on lines 01-07 are mutually exclusive. Each incident should only be reported under one accident classification. The number of people injured or killed as a result of station related incidents in lines 01-06 should be reported on lines 09-20.

Form 406

TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE

Transit ID ☐☐☐☐ NON-RAIL MODES

Level ☐

Mode ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year)

Type of Service* ☐

a		b	c	d	e	f	g	h	i
Line No.	ITEM	AVERAGE WEEKDAY				AVERAGE WEEKDAY TOTAL	AVERAGE SATURDAY TOTAL	AVERAGE SUNDAY TOTAL	ANNUAL TOTAL
		AM PEAK	MIDDAY	PM PEAK	OTHER				
	SERVICE SUPPLIED								
01	Number of vehicles in operation								N/A
02	Total actual vehicle miles								
03	Total actual vehicle hours								
04	Total actual vehicle revenue miles								
05	Total scheduled vehicle revenue miles								
06	Total actual vehicle revenue hours								
07	Actual revenue capacity miles								
08	Charter service hours								
09	Charter service miles								
10	School bus hours								
11	School bus miles								
	SERVICE CONSUMED								
12	Unlinked passenger trips								
13	Passenger miles								
	SERVICE PERSONNEL								
14	Scheduled full-time vehicle operators								
15	Scheduled part-time vehicle operators								
16	Revenue vehicle movement control personnel								
17	Ticket/token sales agents, fare collectors, gate keepers								
18	Route/schedule information operators								
19	Security agents								
20	Total service personnel								
	SERVICE OPERATED (Days)								
21	Days schedules operated								
22	Days not operated due to no scheduled services								
23	Days not operated due to start-ups and/or terminations								
24	Days not operated due to strikes								
25	Days not operated due to officially declared emergencies								
26	Days not operated due to other reasons (describe on Form 005)								
27	Total days								365/366

* DO = Directly Operated Service PT = Purchased Transportation Service

This Form is for All Reporting Levels

FORM 406: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Non-Rail Modes)

Form 406 is used to report several types of data relating to the provision of service for non-rail modes: measures of the quantity of service supplied by reporters; passenger trips and passenger miles; the number and characteristics of employees used to provide transit service; and the number of days that the system operated during the year.

Multi-mode systems should submit a separate Form 406 for each non-rail mode operated. The mode code should be entered in the appropriate box on the form. Reporters should also submit a separate Form 406 if reporting a mode that is both directly operated and provided under a purchased service arrangement involving fewer than 50 revenue vehicles to provide annual maximum service. Each form should indicate in the box provided whether the service reported is directly operated or purchased. Data for purchased service involving more than 50 vehicles should be submitted in a separate Section 15 report.

Average Weekday. The term "Average Weekday," used in Forms 401, 406, and 407 should be interpreted as being a typical or representative weekday in the operation of the transit system. Volume II states that the average of several weekdays selected at random throughout the year (abnormal days excluded) should be used. "Average" Saturdays and Sundays should be computed the same way. Reporters should exercise judgment in arriving at individual definitions of what constitutes an average weekday in their system, remembering to exclude any abnormal days from computations.

Time Periods. The weekday time periods listed in columns B-F (AM Peak, Midday, PM Peak, Other, Total) were defined previously on Form 401. Column E "Other" combines 'morning' and 'night' periods reported on Form 401. Some reporters define this as "owl" service. If peak period data are reported on Form 406, peak periods must be reported on Form 401.

Annual Total. Reporters are also required to enter data in lines 02-13, column I, "Annual Total." For all actual service data, reporters should exclude all missed trips, service interruptions, and deadheading. Similarly, reporters should include service for abnormal days (e.g., special services or one day events), especially since these vehicle revenue miles may qualify for the Section 9 formula. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays and Sundays that service was operated by the corresponding data in columns F, G, and H.

Note that column I is a separate number, not linked to the data in the preceding columns B-H. Total days in column column I, line 27, should equal the total number of days in the year (365 or 366). Lines 21-26 should sum to line 27.

Volume II References. Sections 8.4, 8.7, 8.8.

FORM 406: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Non-Rail Modes, continued)

INSTRUCTIONS

Note: For demand response or other service with no peak periods, complete columns F, G, H, and I, lines 01-20.

Service Supplied. When reporting "Number Of Vehicles in Operation," line 01, column F, enter only the maximum number of revenue vehicles that were operated during each of the time periods listed in the "Average Weekday" service periods in columns B-E. Next, enter the appropriate service data in lines 02-11 for the time periods listed in columns B-I, carefully noting when an entry calls for either scheduled data or actual data. The "Average" Saturday and Sunday values (columns G and H) should represent actual and scheduled service typically offered for those days, including holiday service if applicable.

- **Actual Service:** "Average Weekday" service supplied data in lines 02-04 and 06-07, column F, represent the sum of actual service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding columns B-E. If entered correctly, the difference between lines 02 and 04 should indicate deadheading, as defined in Appendix C of UMTA Circular 9030.1. Data reported for actual service on lines 02-04 and 06-07 should exclude missed trips and service interruptions (e.g., strikes or emergency shutdowns). Procedures to estimate actual service supplied from scheduled service should be modified to subtract missed runs and other service interruptions. These should not reflect any atypical days (e.g., special services or one-day events).

- **Scheduled Service:** Scheduled vehicle revenue miles (line 05) should be computed directly from schedules, and should not reflect service interruptions or special additional services. "Average Weekday" service supplied data in line 05, column F, represents the sum of scheduled service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding columns B-E. Further information on reporting service is provided in Appendix C of UMTA Circular 9030.1.

FORM 406: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Non-Rail Modes, continued)

Revenue Capacity Miles. Calculate revenue capacity miles (RCM) for each mode and service period as follows:

1. Separate all revenue vehicles into groups according to their exact capacity (the sum of seated and standing capacity). The sum must be identical for all vehicles in the group. Do not include any vehicles with zero revenue miles in the reported mode and service period.

2. For each group, compute the total vehicle revenue miles (VRM) accumulated by that group in the service period reported.

3. For each group, multiply the vehicle capacity by the number of VRM computed in Step 2. This yields each group's contribution to the total RCM for the reported mode and service period.

4. To calculate the RCM for the whole service period and mode, add the RCM figures for all groups.

EXAMPLE: During the P.M. peak period, a transit system operates three types of buses, Type A, Type B, and Type C, each type having a different total capacity. The solution for revenue capacity miles during this period is as follows:

(A) GROUP TYPE	(B) CAPACITY (SEATD+STND'G)	(C) ACTIVE FLEET	(D) VRM IN P.M. PEAK	(E) RCM DURING P.M. PEAK (BxD)
Type A	60	100	5,000,000	300,000,000
Type B	80	20	800,000	64,000,000
Type C	140	10	200,000	28,000,000
TOTAL REVENUE CAPACITY MILES (P.M. Peak).....				392,000,000

Service Consumed. Unlinked passenger trips and passenger mile data in lines 12-13 are collected using statistically valid sampling techniques, unless a 100% count is taken. If the techniques described in UMTA Circulars 2710.1 and/or 2710.2 are used, the corresponding Forms 406A and/or 406B must be submitted. There also is a more recent sampling method now available to

FORM 406: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Non-Rail Modes, continued)

reporters. The new technique is called a "Revenue-Based Sampling Procedure," and has its own set of worksheets. Contact UMTA for more details.

Note: A transit agency may use a technique other than the UMTA recommended techniques as long as it meets the prescribed precision and confidence levels. Implementation of a sampling procedure that has not been confirmed in writing by UMTA as meeting the prescribed statistical requirements may result in adjustments to future Section 9 formula apportionments if the data are found to be unreliable.

Service Personnel. In lines 14-20 enter the data requested on service personnel required to provide the service reported on lines 01-07. The employee count should include all paid full-time, paid standbys, paid part-time employees, and other paid extras. Report the maximum number of employees in each category during each time period under the column headings. The "Total" in column F should be the actual number of personnel required to supply service in the periods listed in columns B-E. Column F should only count each employee once regardless of the fact that an employee may be reported in more than one time period in columns B-E.

Cross Checks. The amount of service reported on a column-by-column basis on Form 406 (line 03 + line 01) should correspond to the hours of service reported on Form 401 for each mode. Columns F-H, line 27, should also equal the number of days in the year, or a special explanation should be provided on Form 005, indicating the actual number of days operated.

Form 406A

ANNUAL REPORT TO UMTA

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year) Mode ☐

a			b	c	d	e	f	g	h
Line No.		ITEM	WEEKDAYS				SATURDAY	SUNDAY	TOTAL
			AM PEAK	MIDDAY	PM PEAK	OTHER			
		Accumulations From Daily Record Sheet							
*	01	(20) Passengers Boarded							
	02	(21) Passengers on Board							
	03	(22) Bus Trip Distance							
*	04	(23) Passenger Miles							
	05	(26) Capacity Miles							
	06	(27) Seat Miles							
*	07	(28) Trips in Sample							
*	08	(29) Total Number of Bus Trips							
		Sample Averages							
*	09	Unlinked Passengers per Trip (1/7)							
*	10	Passenger Miles per Trip (4/7)							
		Annual Totals							
*	11	Unlinked Passenger Trips (8 X 9)							
*	12	Passenger Miles (8 X 10)							

This Form is Only For Reporters Using Circular 2710.1

FORM 406A: ANNUAL REPORT TO UMTA

Note: Form 406A is only required for reporters using UMTA Circular 2710.1. Reporters selecting another sampling method should provide proper documentation, as outlined in the instructions for Form 406.

The purpose of Form 406A is to collect operating data for fixed route bus systems. Annual estimates for unlinked passenger trips and passenger miles are obtained by random sampling procedures according to specified confidence and precision levels of 95% and 10% respectively.

INSTRUCTIONS

A recommended statistical sampling technique, described fully in UMTA Circular 2710.1, should be used to obtain the information required in Form 406A. Reporters should refer to this Circular for guidance in filling out this form.

Form 406B

ANNUAL REPORT TO UMTA -- DEMAND RESPONSE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ ☐☐ ☐☐ Mode ☐

Month Day Year

a		b
Line No.	ITEM	TOTAL, ALL SAMPLES
	ACCUMULATIONS FROM DRS SUMMARY SHEET	
*01	(18) Total passengers in samples	
02	(19) Total trips	
03	(20) Total trip distance	
*04	(21) Total passenger miles	
05	(24) Total capacity miles	
06	(25) Total seat miles	
	SAMPLE ESTIMATES	
*07	Average passenger trip distance (4/1)	
	ANNUAL TOTALS	
*08	Total passengers *(From weekly count sheet)*	
*09	Total passenger miles *(8 X 7)*	

This Form is Only For Reporters Using Circular 2710.2

FORM 406B: ANNUAL REPORT TO UMTA -- DEMAND RESPONSE

Note: Form 406B is required only for reporters using Circular 2710.2. Reporters selecting another sampling method should provide proper documentation, as outlined in the instructions for Form 406.

The purpose of Form 406B is to collect operating data for demand response systems. A demand response system is one where passenger trips are generated by calls from passengers or their agents to the transit operator, who then dispatches a vehicle to pick up and transport the passengers to their destination. Annual estimates for unlinked passenger trips and passenger miles are obtained by random sampling procedures according to specified confidence and precision levels of 95% and 10% respectively.

INSTRUCTIONS

A recommended statistical sampling technique, described fully in UMTA Circular 2710.2, should be used to obtain the information required in Form 406B. Reporters should refer to this Circular for guidance in filling out this form.

Form 407

TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE

Transit ID ☐☐☐☐ **RAIL MODES** Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year) Mode ☐

Type of Service* ☐

a Line No.	ITEM	b AVERAGE WEEKDAY AM PEAK	c AVERAGE WEEKDAY MIDDAY	d AVERAGE WEEKDAY PM PEAK	e AVERAGE WEEKDAY OTHER	f AVERAGE WEEKDAY TOTAL	g AVERAGE SATURDAY TOTAL	h AVERAGE SUNDAY TOTAL	i ANNUAL TOTAL
	SERVICE SUPPLIED								
01	Number of trains in operation								N/A
02	Number of passenger cars in operation								N/A
03	Total actual train miles								
04	Total actual train revenue miles								
05	Total actual train hours								
06	Total actual train revenue hours								
07	Total actual passenger car miles								
08	Total actual passenger car revenue miles								
09	Total scheduled passenger car revenue miles								
10	Total actual passenger car hours								
11	Total actual passenger car revenue hours								
12	Actual revenue capacity miles								
	SERVICE CONSUMED								
13	Unlinked passenger trips								
14	Passenger miles								
	SERVICE PERSONNEL								
15	Scheduled full-time vehicle operators								
16	Scheduled part-time vehicle operators								
17	Revenue vehicle movement control personnel								
18	Ticket/token sales agents, fare collectors, gate keepers								
19	Route/schedule information operators								
20	Security agents								
21	Total service personnel								
	SERVICE OPERATED (Days)								
22	Days schedules operated								
23	Days not operated due to no scheduled services								
24	Days not operated due to start-ups, and/or terminations								
25	Days not operated due to strikes								
26	Days not operated due to officially declared emergencies								
27	Days not operated due to other reasons (describe on Form 005)								
28	Total days								365/366

* DO = Directly Operated Service PT = Purchased Transportation Service

This Form is for All Reporting Levels

FORM 407: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Rail Modes)

Form 407 is used to report several types of data relating to the provision of service for rail modes: measures of the quantity of service supplied by reporters; passenger trips and passenger miles; the number and characteristics of employees used to provide transit service; and the number of days that the system operated during the year.

Multi-mode systems should submit a separate Form 407 for each rail mode operated. The mode code should be entered in the appropriate box on the form. Reporters should also submit a separate Form 407 if reporting a mode that is both directly operated and provided under a purchased service arrangement involving fewer than 50 revenue vehicles to provide annual maximum service. On each form indicate in the box provided whether the service reported is directly operated or purchased. Data for purchased service involving more than 50 vehicles to provide annual maximum service should be submitted in a separate Section 15 report.

Average Weekday. The term "Average Weekday," used in Forms 401, 406, and 407 should be interpreted as being a typical or representative weekday in the operation of the transit system. Volume II states that the average of several weekdays selected at random throughout the year (abnormal days excluded) should be used. "Average" Saturdays and Sundays should be computed the same way. Reporters should exercise judgment in arriving at their own individual definitions of what constitutes an average weekday in their system, remembering to exclude any abnormal days from computations.

Time Periods. The several weekday time periods listed in columns B-F (AM Peak, Midday, PM Peak, Other, Total) were defined previously on Form 401. Column E "Other," combines 'morning' and 'night' periods reported on Form 401. Some reporters define this as "owl" service.

Annual Total. Reporters are also required to enter data in lines 03-14, and 22-27, column I, "Annual Total." For all actual service data, reporters should exclude all missed trips, service interruptions, and deadheading, and include service for atypical days (e.g., special services or one day events) especially since these vehicle revenue miles may qualify for the Section 9 formula. Annual totals may be calculated by multiplying the total number of weekdays, Saturdays and Sundays that service was operated by the corresponding data in columns F, G, and H.

Note that column I is a separate number, not linked to the data in the preceding columns B-H. Total days in column I, line 28, should equal the total number of days in the year (365 or 366). Lines 22-27 should sum to line 28.

Volume II References. Sections 8.4, 8.7, 8.8.

FORM 407: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Rail Modes, continued)

INSTRUCTIONS

Note: For demand response or other service with no peak periods, only complete lines 01-21, columns F, G, H, and I.

Service Supplied. When reporting "Number of Trains in Operation," and "Number of Passenger Cars in Operation," lines 01-02, column F enter only the maximum number of revenue trains and revenue vehicles that were operated during each of the time periods listed in the "Average Weekday" service periods in columns B-E. Next, enter the appropriate service data in lines 03-12 for the time periods listed in columns B-I, carefully noting when an entry calls for either scheduled data or actual data. The "Average" Saturday and Sunday values (columns G and H) should represent actual and scheduled service typically offered for those days, including holiday service if applicable.

- Actual Service: "Average Weekday" service supplied data in lines 03-08 and 10-12, column F, represent the sum of actual service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding columns B-E. If entered correctly, the differences between lines 03 and 04 and between lines 07 and 08 should indicate deadheading, as defined in Appendix C of UMTA Circular 9030.1. Data reported for actual service on lines 03-08 and 10-12 should exclude missed trips and service interruptions (e.g., strikes or emergency shutdowns). Procedures to estimate actual service supplied from scheduled should be modified to subtract missed runs and other service interruptions. These should not reflect any abnormal days (e.g., special services or one day events).

- Scheduled Service: Scheduled passenger car revenue miles (line 09) should be computed directly from schedules, and should not reflect service interruptions or special additional services. "Average Weekday" service supplied data in line 09, column F, represents the sum of scheduled service offered during all time segments of a typical weekday, and should be the sum of the data in the preceding columns B-E. Further information on reporting service is provided in Appendix C of UMTA Circular 9030.1.

FORM 407: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Rail Modes, continued)

Revenue Capacity Miles. Calculate revenue capacity miles (RCM) for each mode and service period as follows:

1. Separate all passenger cars into groups according to their exact capacity (the sum of seated and standing capacity). The sum must be identical for all passenger cars in the group. Do not include passenger cars with zero revenue miles in the reported mode and service period.

2. For each group, compute the total passenger car revenue miles accumulated by that group in the service period reported.

3. For each group, multiply the passenger car capacity by the number of revenue miles computed in Step 2. This yields each group's contribution to the total RCM for the reported mode and service period.

4. To calculate the RCM for the whole service period and mode, add the RCM figures for all groups.

EXAMPLE: During the P.M. peak period, a transit system has three groups of rail rapid cars, with each type having a different total capacity. The solution for revenue capacity miles during this period is as follows:

(A) GROUP TYPE	(B) CAPACITY (SEATD+STND'G)	(C) ACTIVE FLEET	(D) PASS. CAR RM IN P.M. PEAK	(E) RCM DURING P.M. PEAK (BxD)
TYPE A	100	40	2,000,000	200,000,000
TYPE B	90	50	800,000	72,000,000
TYPE C	80	60	900,000	72,000,000

TOTAL REVENUE CAPACITY MILES (P.M. Peak).....344,000,000

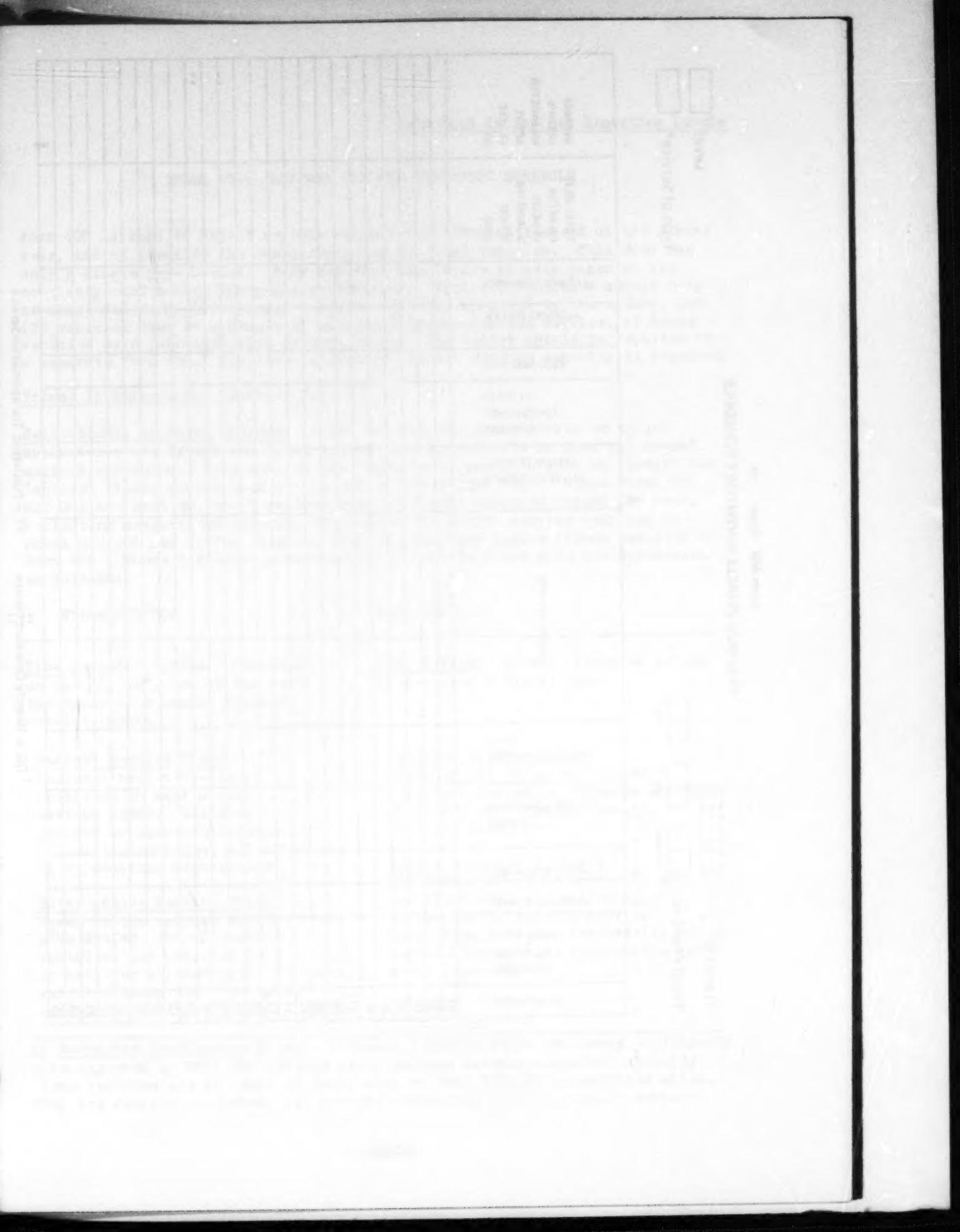
Service Consumed. Unlinked passenger trip and passenger mile data in lines 13-14 are generally collected using sampling techniques. UMTA is developing a recommended technique for rail systems to estimate their service consumed data.

Note: Any sampling technique may be used provided it meets the prescribed precision and confidence levels. Implementation of a sampling procedure that has not been confirmed in writing by UMTA as meeting the prescribed statistical requirements may result in adjustments to future Section 9 formula apportionments if the data are found to be unreliable.

FORM 407: TRANSIT SYSTEM SERVICE SUPPLIED, SERVICE CONSUMED, SERVICE PERSONNEL, & SERVICE OPERATED SCHEDULE (Rail Modes, continued)

Service Personnel. In lines 15-21 enter the data requested on service personnel required to provide the service reported on lines 01-12. The employee count should include all paid full-time, paid standbys, paid part-time employees, and other paid extras. Report the maximum number of employees in each category during each time period under the column headings. The "Total" in column F should be the actual number of personnel required to supply service in the periods listed in columns B-E. Column F should only count each employee once regardless of the fact that an employee may be reported in more than one time period in columns B-E.

Cross Checks. The amount of service reported on a column by column basis on Form 407, (line 05 + 01) should correspond to the hours of service reported on Form 401 for each mode. Columns F-H, line 28, should also equal the number of days in the year, or a special explanation should be provided on Form 005, indicating the actual number of days operated.



Form 408 Page of

REVENUE VEHICLE INVENTORY SCHEDULE

Transit ID ☐☐☐☐ Level ☐

Fiscal Year End ☐☐ (Month) ☐☐ (Day) ☐☐ (Year) Type of Service* ☐

a	b	c	d	e	f	g	h	i	j	k	l	m	n
LINE NUMBER	NUMBER OF VEHICLES IN TOTAL FLEET	VEHICLE TYPE CODE	OWNERSHIP CODE	YEAR OF MANUFACTURE	MANUFACTURER CODE	MODEL NUMBER	NUMBER OF ACTIVE VEHICLES IN FLEET	EMERGENCY CONTINGENCY VEHICLES	FUEL TYPE CODE	SEATING CAPACITY	STANDING CAPACITY	TOTAL MILES ON ACTIVE VEHICLES DURING THE PERIOD (000)	AVERAGE LIFETIME MILEAGE PER ACTIVE VEHICLE (000)
01													
02													
03													
04													
05													
06													
07													
08													
09													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													

* DO = Directly Operated Service PT = Purchased Transportation Service

This Form is for All Reporting Levels

FORM 408: REVENUE VEHICLE INVENTORY SCHEDULE

Form 408 is used to report revenue vehicle inventory at the end of the fiscal year, and to identify the characteristics of these vehicles. This form has only a single page format. Each reporter should use as many pages as are necessary, and number the pages accordingly. Form 408 schedules should only be completed for: (1) revenue vehicles directly operated by the agency; and (2) vehicles used as a result of purchased transportation service, if those vehicles were purchased with Federal funds. The latter should be reported on a separate Form 408. Complete information on all revenue vehicles is required.

Volume II References. Section 3.3.

Relationship to Forms 003/004. Forms 003 and 004 provide data on annual maximum service fleets and total active fleets available to meet the annual maximum schedules. Form 408, on the other hand, provides data on "total" and "active" fleets inventoried at the end of the fiscal year. Since Forms 003 and 004 are used to report maximum service fleets operated during the year, reflecting seasonal variations, the numbers of active service vehicles on Forms 003/004 may differ slightly from the year-end active fleets reported on Form 408. These different measurements of vehicle fleet size are summarized as follows:

Forms 003/004	Form 408
Time Period: Varies: measured on the day and week of the year the reporter's annual maximum service occurs.	Time Period: Fixed: measured at end of reporter's fiscal year.
Maximum Service Fleet Includes only vehicles in operation to meet annual maximum needs. Excludes standby or spare vehicles, out-of-service vehicles, and vehicles in or awaiting maintenance.	Vehicles in Total Fleet Includes all vehicles held by a reporter, including those in storage, emergency contingency fleet1/, awaiting sale, etc.
Total Active Service Fleet Equal to the maximum service fleet plus spares, out-of service vehicles, and vehicles in or awaiting maintenance. Excludes vehicles being held for sale, emergency contingency use,1/ etc.	Active Vehicles in Fleet The number of vehicles in the year-end fleet that are available, to operate in revenue service (including vehicles temporarily out of service for routine maintenance and minor repairs).

1/ Emergency Contingency Fleet: Includes vehicles in an emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old, or have 500,000 accumulated miles. They are retired or stored, and are not ordinarily used in regular service.

FORM 408: REVENUE VEHICLE INVENTORY SCHEDULE (continued)

INSTRUCTIONS

Number of Vehicles in Total Fleet. For each type of vehicle group, this figure should include all vehicles held by a reporter, including those in storage, emergency contingency fleet, awaiting sale, etc., at the end of the reporter's fiscal year.

Vehicle Type Code. Use the mnemonic codes in Table 2 (page 000-9) and enter in column C. Group together all entries of the same vehicle type code. Then enter the total number of vehicles in each code in column B of each vehicle type grouping.

Ownership Code. Use the mnemonic codes in Table 2 (page 000-9) and enter in column D.

Year of Manufacture. This should be the actual date that the vehicle was originally manufactured, not the date that it was acquired by the reporter. Enter this information in column E. Footnote the date any vehicles were rebuilt and by whom.

Manufacturer Code and Model Number. Reporters should use the manufacturer of the vehicle body as the manufacturer. Use the three-letter manufacturer codes shown in Tables 5 and 6 to identify the vehicle manufacturer and enter in column F. If the manufacturer is not on the list, write "ZZZ" in column F, and indicate the line number and manufacturer on the bottom of the page. The manufacturer name is the current corporation that manufactures the particular model in question. The only exception is Flxible, which changed ownership several times. All Flxible buses should be identified by the code "FLX" regardless of the current parent company.

For model numbers, enter the complete vehicle model number in column G as used by the vehicle manufacturer to identify the vehicle. For the model numbers of rapid rail cars, use car numbers from the most recent edition of Roster of North American Rapid Transit Cars.

Do not use any spaces, dashes, or other punctuation in the identification of the manufacturer or the model number.

Number of Active Vehicles in Fleet. In column H, enter the number of vehicles in the year-end fleet that are available to operate in revenue service (including vehicles temporarily out of service for routine maintenance and minor repairs).

Emergency Contingency Vehicles. In column I, enter the number of vehicles that are in an approved emergency contingency plan approved by UMTA for setting aside certain revenue vehicles. Usually these vehicles are at least 12 years old, or have 500,000 accumulated miles. These revenue vehicles are retired or stored, and are not ordinarily used in regular service.

FORM 408: REVENUE VEHICLE INVENTORY SCHEDULE (continued)

Note: the sum of columns H (active vehicles) and I (emergency contingency vehicles) should generally equal column B. Exceptions should be explained on Form 005. (For example, 50 vehicles are awaiting sale or two vehicles are severely damaged.)

Fuel Type Code. The following codes should be used for reporting fuel type in column J. Fuel type code "OR" should be specified on Form 005.

DF - Diesel Fuel	LN - Liquefied Natural Gas
EP - Electric Propulsion	LP - Liquefied Petroleum Gas
GA - Gasoline	OR - Other (please footnote actual type)

Seating Capacity. Enter, in column K, the number of seats that are actually installed in the vehicle. While it is recognized that the model number usually indicates the number of seats, some operators remove or install seats to suit their needs. It is this latter number that is being requested.

Standing Capacity. Enter, in column L, the number of standing passengers that can be accommodated aboard the vehicle during a normal (non-crush) full load in accordance with established loading policy. Report only standing capacity in column L, excluding seating capacity. Use manufacturers' rated standing capacity figures. If vehicles do not have any standing capacity, please note on Form 005.

Total Miles on Vehicles During the Period. This figure should equal the sum of the miles traveled by the number of active vehicles reported in column H during the fiscal year reported. Indicate the total miles accumulated during the period reported in column M, remembering to round to the nearest thousand miles.

Average Lifetime Mileage Per Vehicle. For each type of vehicle group, add the odometer reading from each active vehicle from date of manufacture through the end of fiscal year being reported. Next divide this sum by the number of active vehicles in column H. This quotient will provide an average lifetime mileage per vehicle (column N). Total vehicle mileage for vehicles with damaged/defective odometers should be estimated from available records.

TABLE 5: MANUFACTURERS CODES FOR REPORTING REVENUE VEHICLE INVENTORIES
(Bus and Demand Response Vehicles)

Airstream Corp.	AIR
AM General Corp.	AMG
American MAN Corp.	MAN
Bluebird Corp.	BBB
Chance Manufacturing Co.	CHA
Chevrolet Motor Division, GMC	CMD
Coach and Equipment Co.	CEQ
Collins Industries, Inc.	COL
Crown Coach Corp.	CRC
Dodge Division, Chrysler Corp.	DTD
Eagle International	EII
Fleetwood Enterprises	FEI
Flxette Corp.	FLT
Flxible Division	FLX
Flyer Industries, Ltd.	FIL
FMC Corp.	FMC
Ford Motor Corp.	FRD
General Motors Corp.	GMC
General Motors of Canada, Ltd.	GML
Gillig Corp.	GIL
Grumman Allied Industries	GAI
Highway Products, Inc.	HPI
Mercedes Benz	MBZ
Motor Coach Industries	MCI
Neoplan, USA	NEO
Plymouth Division, Chrysler Corp.	PLY
Rico Industries	RIC
Superior Coach Division, Sheller Globe	SUP
Thomas Built Buses	TBB
Transportation Manufacturing Co.	TMC
Transcoach	TRN
Travco Corp.	TRV
Wayne Manufacturing Co.	WAY

For all other manufacturers: enter "ZZZ" followed by the full name of the manufacturer and line number at the bottom of the page, but leave off "Co," "Inc.," "Corp.," etc.

Examples:

ZZZ on line __ Carpenter Body Works
ZZZ on line __ International

TABLE 6: MANUFACTURERS CODES FOR REPORTING REVENUE VEHICLE INVENTORIES (Rail and Other Vehicles)

AM General Corp.	AMG
American Car and Foundry Co.	ACF
Breda Ferroviaria Costruzione	BFC
Bombardier, Ltd.	BOM
Boeing Vertol Co.	BVC
Budd Co.	BUD
Canadian Vickers, Ltd.	CVL
Flyer Industries	FIL
Hawker Siddeley Canada	HSC
Hitachi	HIT
Highway Products, Inc.	HPI
J.G. Brill	JGB
Kawasaki Heavy Industries	KAW
Marmon-Herrington Co.	MHC
Perley Thomas Car Co.	PTC
Pressed Steel Car Co.	PSC
Pullman-Standard	PST
Rohr Corp.	RHR
Soferval	SOF
Societe Franco-Belge De Material	SFB
Siemens-Duwag	SDU
St. Louis Car Co.	SLC
Sumitomo Corp.	SUM
Tokyu Car Co.	TCC
Westinghouse-Amrail	WAM

For all other manufacturers: enter "ZZZ" followed by the full name of the manufacturer and line number at the bottom of the page, but leave off "Co," "Inc.," "Corp.," etc.

Example:

ZZZ on line __ General Electric

VII. REFERENCE DOCUMENTS

REFERENCE DOCUMENTS

The following list of documents, which is arranged chronologically, may be helpful to reporters as a checklist of other current Section 15 reference materials.

January 1977	Implementation of the Uniform System of Accounts and Records and Reporting System (USOA). (42 FR 3772) (49 CFR, Part 630)
January 1977	Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System: Volume I - General Description and Volume II - Uniform System of Accounts and Records.
February 1978	Circular 2710.1 "Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System."
February 1978	Circular 2710.2 "Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System."
February 1980	Circular 2710.5 "Section 15 Accounting and Reporting Release #1."
October 1981	Circular 2710.5A "Section 15 Accounting and Reporting Release #2."
January 1983	Implementation of the Federal Public Transportation Act of 1982. (48 FR 3300)
June 1983	Circular 9030.1 "Section 9 Formula Grant Application Instructions."
November 1983	Apportionment of the Formula Funds Provided Under the Federal Public Transportation Act of 1982. (48 FR 50658) [to allow data from private conventional and subscription bus services to be included in annual Section 15 reports]
November 1983	Letter to Reporters from UMTA. [vanpool reporting]
December 1983	Letter to Reporters from UMTA. [commuter rail reporting]
April 1984	Change to Calendar Year Basis for Grouping of Data in Section 15 Annual Reports. (49 FR 14239)
May 1985	Circular 2710.4 "Revenue Based Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System."

☆U.S. GOVERNMENT PRINTING OFFICE: 1986-491-828/ 54715